Santa Barbara Unified
Every child, every chance, every day.

2024-25
Adopted Budget



June 25, 2024

To: Board of Education

From: Kim Hernandez, Assistant Superintendent of Business Services

Date: June 13, 2024

Subject: 2024-25 Adopted Budget Report

Introduction

The 2024-25 Adopted Budget Report for all funds for the Santa Barbara Unified School District (SBUSD) is being presented to the Board for approval in compliance with the statutory deadline of June 30, 2024. It is a conservative forecast of our revenue and expenditure on all activities in Santa Barbara Unified School District's (SBUSD) funds. This estimate is based on the Governor's May Revise which is not the finalized State budget.

Included in the 24-25 Adopted Budget:

- Estimates for the current 23-24 school year
- Projections for 24-25.

We are reporting a Positive Certification for the fiscal year 2024-25 and the two subsequent years. Final numbers for 23-24 will be reported in the Unaudited Actuals Report in September.

Executive Summary

The Economy – Local, State and Federal

Local

Property Tax Revenue:

Santa Barbara Unified is funded mostly from the local property taxes. The increase in property tax growth from year to year is the Cost of Living Adjustment (COLA) for the district. Historically, the property tax revenue increase has been between 4% - 5%. The Tax Assessor is predicting a slow down in property tax growth to 3.75%. This means that the district will have to cut costs and manage investments to prepare for less revenue than we have historically received.

Expenditures:

While revenue is only increasing by 3.75%, some of the expenditures are increasing much more dramatically. The cost of insurance has grown by 27% due to the AB 218 law which extended the statute of limitations for sexual assault and molestation. This has resulted in an increased number of potential reportable criminal acts committed by former employees. Due to the extended statute of limitations, it is currently unknown if further cases will be filed.

Collective Bargaining:

As of the date of this report, the district has reached a tentative agreement with the Santa Barbara Teachers Union (SBTA) for a 10% salary increase in 24-25, 3% in 25-26 and another 2% mid-year in 25-26. The agreement has not yet been ratified by the union members, nor has it been approved by the Board of Trustees, and therefore the impact to the budget has not been included in the Adopted Budget.

The District is currently engaged in ongoing negotiations with California School Employees Association (CSEA). There are tentative agreements with CSEA that have not been ratified by the Union members nor approved by the Board of Trustees. The cost of these tentative agreements are not included in the Adopted Budget.

State

The State continues to see lower revenue than projected in the Governor's budget. The shortfall in the budget has grown by about $7 billion since the release of the January Budget, which brings the total shortfall to $27.6 billion. The Rainy Day funds are being used to help with this situation.

No significant cuts have been announced for TK-12.

Cost of Living (COLA) for 23-24 is 8.22% for LCFF districts. The COLA for 24-25 is currently estimated to drop to 1.07%. Since Santa Barbara Unified is a Community Funded district, this significant decrease does not affect us as much as the LCFF districts. However, it does create a deficit as follows:

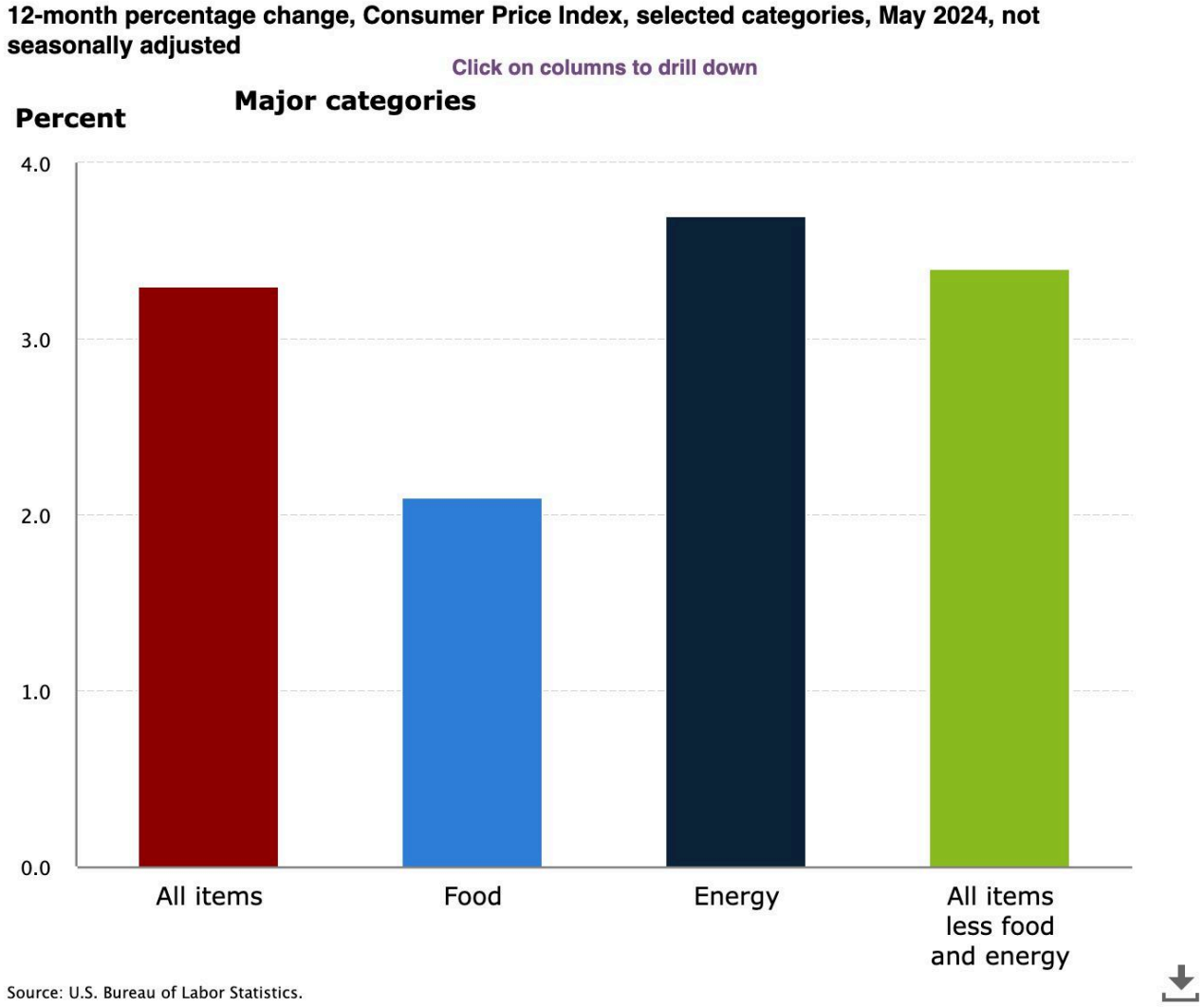
Special Education:
Special Education is funded on COLA and the money we receive for those programs will only increase by 1.07% even though the costs in these programs are growing. The contribution from the General Fund to pay for the underfunding from the State and Federal Governments for Special Education is $27.8 million.

Home to School Transportation:
The District's costs for 24-25 are expected to increase. The State reimburses the District for some of these costs, but the District projects that the deficit will be $3.4 million.

Federal

On June 11, 2024, the U.S. Bureau of Labor Statistics reported the Consumer Price Index for All Urban Consumers was unchanged, seasonally adjusted, and rose 3.3 percent over the last 12 months, not seasonally adjusted. The index for all items less food and energy increased 3.4 percent over the year.

The increasing costs affect the District. The cost of necessary items that are required to serve students, such as food, utilities, and insurance, are increasing. This budget reflects those increased costs. This necessitates cuts to other budget areas, such as supplies and travel.



The Federal Reserve (Fed) has indicated that it will hold interest rates steady, which might indicate that there will be no further interest rate hikes in 2024. The cost of borrowing becomes more expensive when rates increase. If there is not enough money in reserves to pay for the cash flow dips that occur in between receipt of property taxes, Santa Barbara Unified needs to borrow money to cover payroll costs. Increases in interest rates make this loan more expensive to pay back, which results in less money for educational programs and services.

Additionally, high interest rates for borrowing typically result in lower property real estate sales, which impacts the amount of property tax that the District receives as revenue.

Equity in funding:

Santa Barbara Unified is committed to providing equity in funding. Resolution No. 2020/21-22, stated that "beginning with the 2021-22 budget and moving forward, the District will use an equity-based funding model to allocate funds first to all high and highest need preschools, elementary schools, including high and highest-need junior high and high schools; and explore and implement learning and enrichment opportunities for students that need additional instructional support to move them closer to be at grade level…"

For the 23-24 school year, funding will be allocated to each school site in a manner that allows those schools with extraordinary student needs to receive more funding to address those needs. We looked at the unduplicated pupil count data for pupils who are foster youth, homeless, socioeconomically disadvantaged, emergent multilinguals, disabled, and students who did not meet the standards for ELA and Math standard tests. The schools with the highest needs in these areas will receive additional allocations to support those students.

As shown by the chart on the next page, students with the highest needs are red, high needs are red/blue, medium needs are blue, and low needs are green.

Funding that in past years was solely allocated by student enrollment, such as unrestricted school General and Lotto funds, will now be allocated by a mix of enrollment and equity-based needs. It is in this way that we can provide extra staff, enrichment programs, and support for students based on need.

24-25 School Site Allocations

	Total Enrollment	Foster Youth		Homeless		Socioeconomically Disadvantaged		Emergent Multilingual		Students with Disabilities (Fall CALPADS 11/3/23)		CA Dashboard ELA		CA Dashboard Math	
Elementary:	1/26/24 CALPADS	1/26/24		1/26/24		1/26/24		1/26/24		1/26/24					
Adams	491	1	0.20%	45	9.2%	343	69.9%	168	34.2%	75	15.3%	Green		Green	
Cleveland	253			29	11.5%	193	76.3%	134	53.0%	48	19.0%	Yellow		Blue	
Franklin	436	2	0.46%	80	18.3%	396	90.8%	173	39.7%	56	12.8%	Orange		Yellow	
Harding	378			7	1.9%	294	77.8%	153	40.5%	62	16.4%	Yellow		Yellow	
McKinley	264			49	18.6%	224	84.8%	134	50.8%	26	9.8%	Orange		Yellow	
Monroe	321			33	10.3%	227	70.7%	74	23.1%	62	19.3%	Yellow		Orange	
Roosevelt	476	1		11	2.3%	261	54.8%	71	14.9%	65	13.7%	Blue		Green	
Washington	486	1	0.21%	41	8.4%	219	45.1%	59	12.1%	48	9.9%	Green		Yellow	
SBC Academy	202			9	4.5%	173	85.6%	92	45.5%	19	9.4%	Orange		Orange	
Jr. High:															
GVJHS	736			25	3.4%	357	48.5%	55	7.5%	105	14.3%	Yellow		Green	
La Colina	893	2		42	4.7%	374	41.9%	12	1.3%	117	13.1%	Green		Blue	
La Cumbre	450			87	19.3%	405	90.0%	73	16.2%	99	22.0%	Orange		Orange	
SBJH	502	1	0.20%	51	10.2%	395	78.7%	53	10.6%	98	19.5%	Red		Orange	
High:															
DPHS	2075	2	0.10%	12	0.6%	953	45.9%	88	4.2%	238	11.5%	Green		Yellow	
SMHS	1943	3	0.15%	23	1.2%	1,121	57.7%	154	7.9%	233	12.0%	Yellow		Yellow	
SBHS	2046	1	0.05%	94	4.6%	1,236	60.4%	136	6.6%	297	14.5%	Yellow		Yellow	
La Cuesta	103	1	0.97%	15	14.6%	89	86.4%	12	11.7%	43	41.7%	Red		Red	
Alta Vista/Quetzal	138			12	8.7%	84	60.9%	19	13.8%	23	16.7%	Orange		Orange	
	12193	15		665		7,344		1660		1,714					
NPS	7					3		1		5					
Peabody	775					**Notes:**				1,719					
	12975					Foster Youth	0.10%-0.24%	Medium							
							0.25%-0.90%	High							
High Needs (8)			3 or more in high range			Homeless	10-17%	Medium							
Medium-High Needs (4)			2 in high + 2 or more in medium				17% or more	High							
Medium Needs (3)			1 High + 1 Medium or 2 or more in medium			SeD	55% - 71%	Medium							
Low Needs (3)							72% or more	High							
						EMLs	20%-50%	Medium							
							51% or more	High							
						SPED	12%- 16%	Medium							
							16.1% or more	High							
						ELA	Blue and Green	Low							
							Yellow	Medium							
							Orange and Red	High							
						Math Not Met	45% - 65%	Medium							
							66% above	High							

2024-25 Adopted Budget Report

Explanations of the changes between the 2023-24 Estimated Actuals and the 2024-25 Adopted Budget are listed below.

UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

General Fund

The following charts and schedules reflect the changes between General Fund projections in the Estimated Actuals and the Adopted Budget.

UNRESTRICTED ACTIVITY

Resources 0000 to 1999

Included in these resources are the following: Property Taxes, State Aid, Supplemental Grant, Concentration Grant, Unrestricted Lottery, Mandated Block Grant, Civic Center, Medical Administrative Activities (MAA), Grade Span Adjustment, Education Protection Account (EPA), and Department and Site allocations.

UNRESTRICTED REVENUES				
	2023-24 Estimated Actuals	2024-25 Adopted Budget	Change*	Percent Change
LCFF Sources (Property Taxes)	166,642,729	172,458,924	5,816,195	3.5%
Federal Revenue	-	-	-	0.0%
Other State Revenue	3,382,373	3,810,515	428,142	12.7%
Other Local Revenue	4,506,313	4,362,182	(144,131)	-3.2%
Total Revenue	**174,531,415**	**180,631,621**	**6,100,206**	**3.5%**

*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

Changes to Unrestricted Revenues

Local Control Funding Formula (LCFF) Sources Objects 8010-8099

The LCFF funding consist of two main funding sources:

1) Local property taxes, Redevelopment Agency (RDA) taxes, and a reduction of taxes provided to the Charter Schools via the In-Lieu of Property Taxes (ILPT).
2) State of California guaranteed funding of $11.4 million and $2.3 million in Education Protection Account (EPA) funds.

The funds from LCFF sources are allotted to fund instruction, class size reduction, instructional materials, and utilities, as well as department and site allocations.

- Property taxes have been adjusted to reflect a 3.75 percent growth in revenue.
- ILPT has been increased by the COLA.

Federal Revenue (Forestry) Objects 8100-8299
These funds are generated by students in the district boundaries that live on federal land and are referred to as Forest Reserves.

- Due to their instability, these funds are budgeted upon receipt.

Other State Revenue (Lottery and Mandate Block Grant) Objects 8300-8599

- The projected budget from lottery funds, home to school (HTS) transportation reimbursement, and mandate block grant funds have increased.

Other Local Revenue (Charters and Miscellaneous) Objects 8600-8699
Other Local Revenue Funds include interest, civic center rentals, administrative fees, Medical Administrative Activities (MAA), and unexpected funds such as community gifts. The majority of the funds come from the payment of services from the SB Unified charter schools.

- Projected interest earnings decreased.
- Fees and MAA funds are budgeted when received.

UNRESTRICTED EXPENDITURES				
	2023-24 Estimated Actuals	**2024-25 Adopted Budget**	**Change***	**Percent Change**
Certificated Salaries	71,062,961	70,807,387	255,574	0.4%
Classified Salaries	24,455,254	25,891,273	(1,436,019)	-5.9%
Employee Benefits	29,899,804	31,058,011	(1,158,207)	-3.9%
Books and Supplies	4,036,313	3,691,001	345,312	8.6%
Services and Other Operating Expenses	18,112,386	18,841,667	(729,281)	-4.0%
Capital Outlay	256,985	1,448,082	(1,191,097)	-463.5%
Other Outgo (non indirect costs)	2,642,447	2,535,988	106,459	4.0%
Other Outgo (indirect costs)	(2,286,295)	(1,770,034)	(516,261)	22.6%
Total Expenditures	**148,179,855**	**152,503,375**	**(4,323,520)**	**-2.9%**

*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

Changes to Unrestricted Expenditures

Expenditures include Certificated Salaries (teachers, substitutes, supervisors, and hourly staff), Classified Salaries (instructional support, support staff, supervisors, and hourly staff), Employee Benefits (statutory, retirement, and health), Books, Supplies, Services and Other Operating Expenses, Capital Outlay and Other Out-going (non-indirect and indirect costs).

Salaries and Benefits Objects 1000 - 3999

Certificated (teachers, substitutes, supervisors, and hourly), Classified (instructional support, support staff, supervisors, and hourly), and Employee Benefits (statutory, retirement, and health).

- Salaries have been adjusted to reflect the changes of step and column movement.
- Changes in staffing ratios due to declining enrollment and attrition have been incorporated.
- Additional hours and overtime due to vacancies and leaves have been removed.
- Estimated cost for substitute teachers increased.
- Budget for additional stipends decreased.
- Benefits have been adjusted to reflect changes in rates related to CalPERS, workers' compensation, and health insurance.

Books and Supplies Objects 4000 – 4999

Approved textbooks, materials and supplies, and non-capitalized equipment.

- Where feasible, the District Office department budgets for books and supplies were reduced by 15 percent.

Services and Operating Objects 5000 – 5999

Agreements, travel and conference, dues and memberships, insurance, operations and housekeeping, rentals, consulting, and communications.

- Where feasible, the District Office department budgets for services were reduced by 20 percent.
- Budgets for transportation, settlements, election, internet, and property and liability insurance increased.

All Other Expenditures Objects 6000 – 6999, 7100 - 7499

All other expenditures capture the costs for land improvement, building improvements, new equipment that exceeds $5,000, lease payments, and transfers of indirect costs.

- Capital outlay for the Grounds Department to purchase lawn mowers was removed.
- The lease for new Apple devices was added.
- The change to other outgo resulted from an decrease in lease payments and decreased indirect costs from the restricted resources.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES

	2023-24 Estimated Actuals	2024-25 Adopted Budget	Change	Percent Change
Interfund Transfer - In	$ -	$ -	$ -	0.0%
Interfund Transfer - Out	$ 552,747	$ 721,369	$ (168,622)	-30.5%
Other Sources	$ 203,910	$ 1,253,082	$ 1,049,172	514.5%
Other Uses	$ 139,230	$ 139,230	$ -	0.0%
Contributions	$ (30,763,251)	$ (34,529,729)	$ (3,766,478)	12.2%
Total Other Financing Sources/(Uses)	**$ (31,251,318)**	**$ (34,137,246)**	**$ (2,885,928)**	**9.2%**

Interfund Transfers and Other Sources/Uses Objects 7600 - 7699, 8900 – 8979

Interfund transfers are used to transfer money between resources or funds such as Fund 13 (food service) and Fund 17 (special reserve funds). The Special Reserve Fund is a district's savings account and is considered part of the required reserve percentage. All Other Sources/Uses records the proceeds from other financing sources such as proceeds from the sale of bonds, proceeds from the disposal of capital assets, proceeds from capital leases, proceeds from lease revenue bonds, etc.

- The budget includes transfers to Santa Barbara Charter Fund 09 for class size reduction, to Child Development Fund 12 to support the general child care and development (CCTR) program and Cafeteria Special Reserve Fund 13 for increased food costs.
- The change to other sources is due to the new lease for Apple devices for students and staff.

Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and resources within 0000 to 1999.

- There is an increase in the local contribution to special education due to step and column changes, increased benefits for CalPERS, health insurance, and workers' compensation as well as additional teacher and paraeducator positions.

COMPONENTS OF UNRESTRICTED FUND BALANCE				
	2023-24 Estimated Actuals	**2024-25 Adopted Budget**	**Change**	**Percent Change**
Beginning Fund Balance	24,859,091	19,959,333	(4,899,758)	-19.7%
Restatements/Audit Adjustments	-	-	-	0.0%
Results of Operations	(4,899,758)	(6,009,000)	(1,109,242)	22.6%
Ending Fund Balance	**19,959,333**	**13,950,333**	**(6,009,000)**	**-30.1%**
Components of Ending Fund Balance				
Nonspendable				
Assigned				
Lottery	180,028	655,977	475,949	
Total Assigned Fund Balance	180,028	655,977	(475,949)	264.4%
Unassigned				
Unassigned/Unappropriated	-	-	-	
Reserve for Economic Reserve Uncertainties	19,779,305	13,294,356	(6,484,949)	-32.8%
Total Unassigned Fund Balance	19,779,305	13,294,356	(6,484,949)	
Ending Fund Balance	**19,959,333**	**13,950,333**	**(6,009,000)**	**-30.1%**

Changes in Unrestricted Fund Balance

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as deficit.

- The District's operations are projected to have a deficit of $6,009,000.

Assigned Ending Fund Balances

Included in the ending fund balances are funds that are assigned. Assigned fund balances indicate that they are projected to be spent in the next one to three years. It is important to identify these and remove them from the total ending fund balance to ensure the District does not double spend the funds.

RESTRICTED ACTIVITY

Resources 2000 – 9999

Restricted activity includes all of SB Unified's revenues and expenditures that are made in the categorical programs, as prescribed by the State and Federal government.

RESTRICTED REVENUES				
	2023-24 Estimated Actuals	2024-25 Adopted Budget	Change*	Percent Change
LCFF Sources (Property Taxes)	3,998,633	3,935,763	(62,870)	-1.6%
Federal Revenue	18,074,461	7,212,880	(10,861,581)	-60.1%
Other State Revenue	20,878,053	18,334,759	(2,543,294)	-12.2%
Other Local Revenue	11,312,622	10,602,879	(709,743)	-6.3%
Total Revenue	**54,263,769**	**40,086,281**	**(14,177,488)**	-26.1%

*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

Changes to Restricted Revenue

Included in these resources are Special Education, Title I, II, III, IV, Comprehensive Support and Improvement (CSI), Career Technology Education Incentive Grant (CTEIG), Strong Workforce Program (SWP), Lottery, After School Education and Safety (ASES), Expanded Learning Opportunities Program (ELOP), Community donors, California Partnership Academies, Associated Student Body (ASB), site donation accounts, plus the one-time Federal and State funds.

Local Control Funding Formula (LCFF) Objects 8010 – 8099

The funds that are coded to the restricted LCFF object are from the Santa Barbara County Special Education Local Plan Area (SBCSELPA) as a property tax transfer.

- Property tax transfers were changed based on the funding model provided by SBCSELPA.

Federal Revenue (Title I, II, III, Medical and Special Education) Objects 8100 – 8299

- The decrease is due to the reduction of carryover on all Federal funding and the reduction of one-time Federal stimulus relief funding. The budget will be adjusted for any new carryover and new allocation amounts when those are released.
- Based on the funding model provided by SBCSELPA, Special Education funding has been lowered.

Other State Revenue (CTEIG, TIP, and Lottery) Objects 8300 – 8599

- The decrease is due to the reduction of carryover on State funding plus the reduction of one-time State grants.

Other Local Revenue (Site Donations, Redevelopment Fees and other community donors) Objects 8600 – 8799

- Changes were made to Special Education funding based on the funding model provided by SBCSELPA.
- Donations accepted in the current year were removed. New donations will be added to the budget when received.

Changes in Other Financing Sources/Uses

RESTRICTED OTHER FINANCING AND SOURCE/USES				
	2023-24 Estimated Actuals	**2024-25 Adopted Budget**	**Change**	**Percent Change**
Interfund Transfer - In	-	-	-	0.0%
Interfund Transfer - (Out)	-	-	-	0.0%
Other Sources	-	-	-	0.0%
Other Uses	-	-	-	0.0%
Contributions	30,763,251	34,529,729	3,766,478	12.2%
Total Other Financing Sources/Uses	**30,763,251**	**34,529,729**	**3,766,478**	**12.2%**

Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources.

- There is an increase in the local contribution to special education due to step and column changes, increased benefits for CalPERS, health insurance, and workers' compensation, as well as additional teacher and paraeducator positions.
- The required 3% contribution to the restricted maintenance account also increased (see Form 01CS, section 7 for additional information).

RESTRICTED EXPENDITURES				
	2023-24 Estimated Actuals	2024-25 Adopted Budget	Change*	Percent Change
Certificated Salaries	21,326,183	21,455,012	(128,829)	-0.6%
Classified Salaries	17,841,499	18,047,961	(206,462)	-1.2%
Employee Benefits	23,352,757	22,801,197	551,560	2.4%
Books and Supplies	9,965,390	7,386,500	2,578,890	25.9%
Services and Other Operating Expenses	10,354,834	6,306,977	4,047,857	39.1%
Capital Outlay	1,775,023	199,491	1,575,532	88.8%
Other Outgo (non indirect costs)	2,446,524	2,870,670	(424,146)	-17.3%
Other Outgo (indirect costs)	1,444,403	1,232,030	212,373	14.7%
Total Expenditures	**88,506,613**	**80,299,838**	**8,206,775**	**9.3%**

*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

Changes to Restricted Expenditures: Resources 2000 – 9999

Expenditures include Certificated Salaries (teachers, substitutes, supervisors, and hourly staff), Classified Salaries (instructional support, support staff, supervisors, and hourly staff), Employee Benefits (statutory, retirement, and health), Books and Supplies, Services and Other Operating Expenses, Capital Outlay, and Other Out-going (non-indirect and indirect costs).

Salaries and Benefits Objects 1000 - 3999:

Certificated (teachers, substitutes, supervisors, and hourly) and Classified (instructional support, support staff, supervisors, and hourly) plus all Benefits (statutory, retirement, and health).

- Salaries have been adjusted to reflect the changes of step and column movement.
- Benefits have been adjusted to reflect changes in rates related to CalPERS, workers' compensation, and health insurance.
- Salaries and benefits have been increased as vacant positions filled by temp agencies are expected to be hired.
- Additional Special Education teacher and paraeducator positions have been added.
- Benefits related to one-time stipends have been removed.

Books and Supplies Objects 4000 – 4999

Approved textbooks, materials and supplies, and non-capitalized equipment.

- The budget to purchase supplies from one-time Federal and State stimulus relief funds as well as one-time State grants have been removed as the funds are no longer available.
- The Special Education department budget for supplies for mental health, low incidence, gasoline, and technology all increased.

Services and Operating Objects 5000 – 5999
Agreements, travel and conferences, dues and memberships, insurance, operations and housekeeping, rentals, consulting, and communications.

- The Special Education department budget for temporary contracted services has decreased as vacant positions are expected to be filled.
- Other services funded by one-time Federal and State stimulus relief funds as well as one-time State grants have been reduced as the funds are no longer available.

All Other Expenditures Objects 6000 – 7999
All other expenditures capture costs for land improvement, building improvements, new equipment and equipment replacement that exceed $5,000, and debt and transfers of indirect costs.

- Capital Outlay Equipment purchases using one-time grant funds have been removed from the budget.
- The budget for other outgoing (non-indirect costs) increased related to Special Education tuition costs per the SELPA funding model.
- The total amount of restricted expenditures has decreased resulting in a corresponding decrease in indirect costs.

RESTRICTED FUND BALANCE				
	2023-24 Estimated Actuals	2024-25 Adopted Budget	Change	Percent Change
Beginning Fund Balance	28,984,587	25,504,994	(3,479,593)	-12.0%
Restatements/Audit Adjustments	-	-	-	0.0%
Results of Operations	(3,479,593)	(5,683,828)	(2,204,235)	63.3%
Ending Fund Balance	**25,504,994**	**19,821,166**	**(5,683,828)**	**-22.3%**

Changes in Restricted Fund Balance
The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

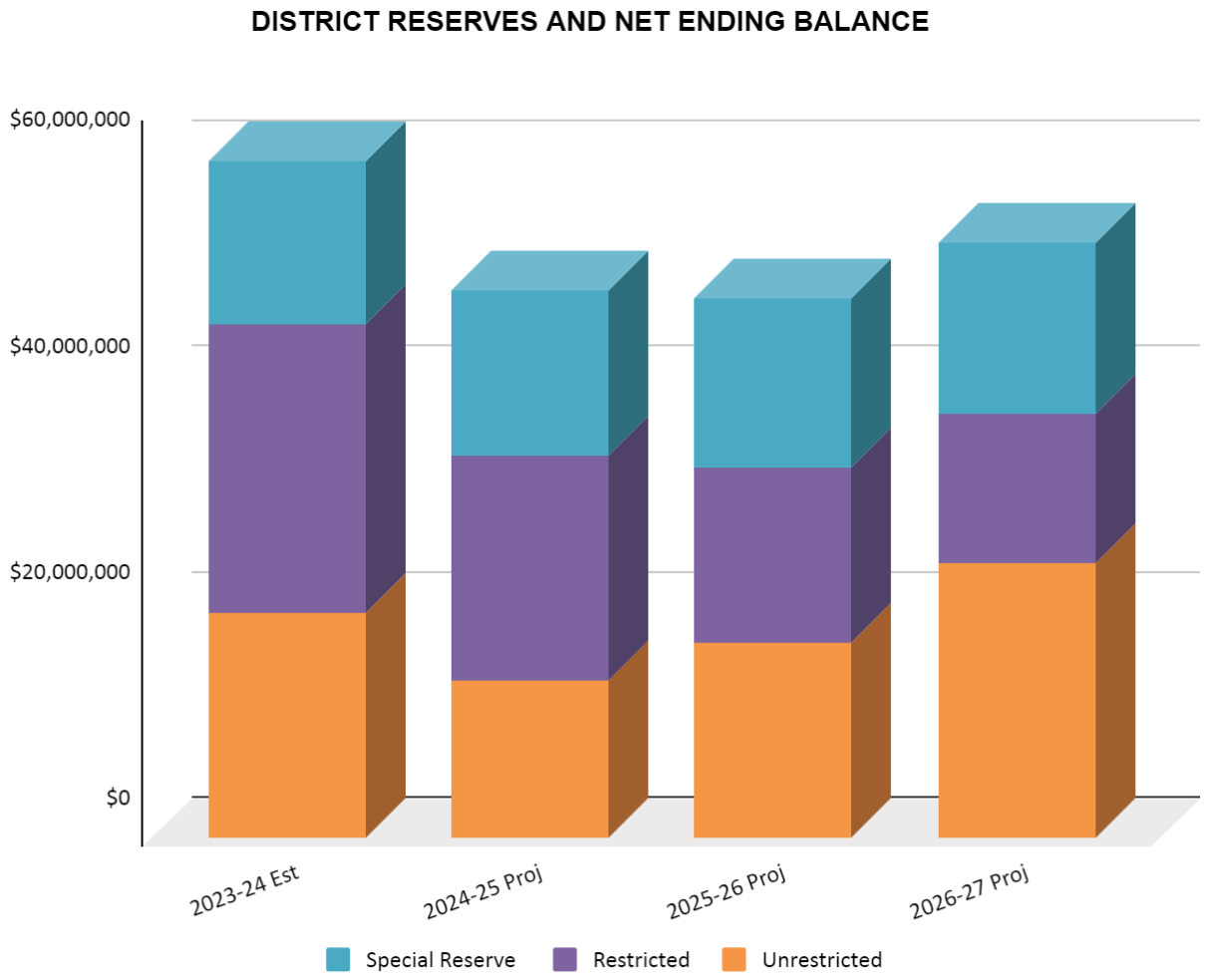
It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year, which results in more expenditures than revenues. The goal of the restricted side of the budget is to spend current funds on current students. School site donation accounts are also restricted.

- The District's restricted resources are projected to have a deficit of $5,683,828.

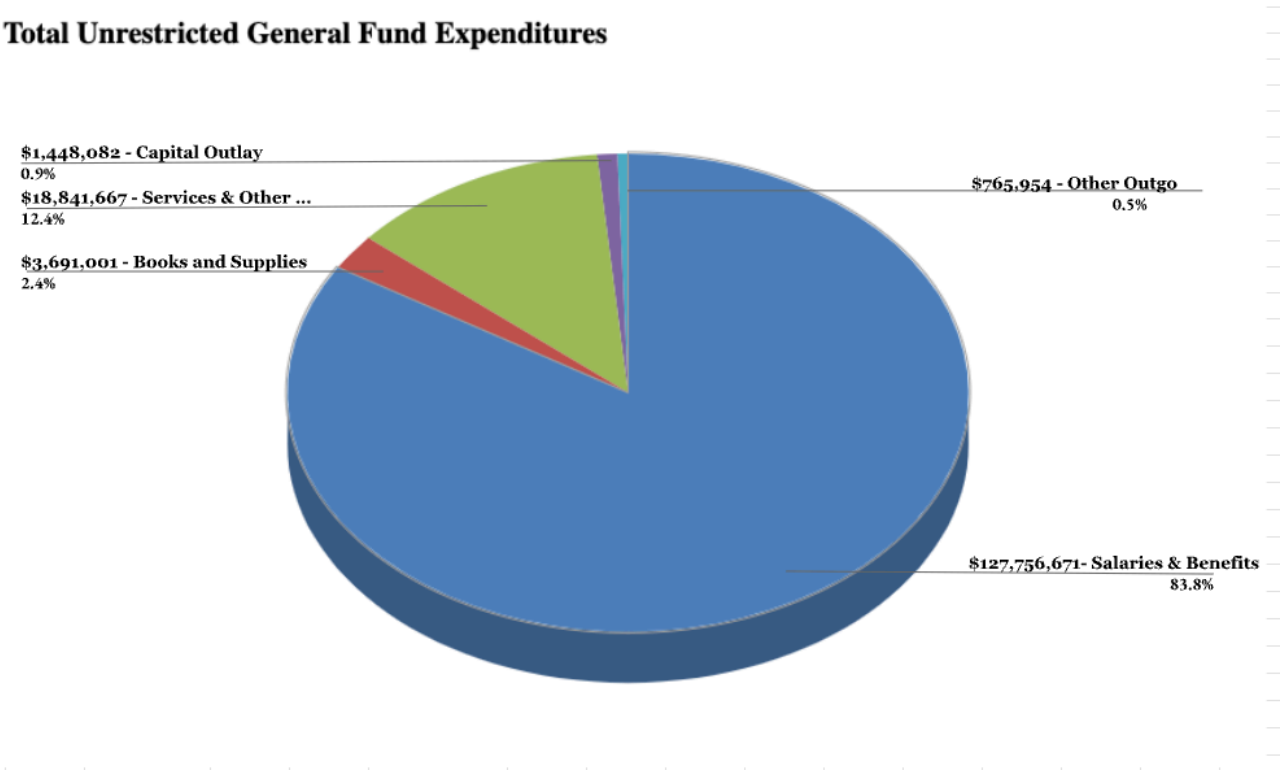
Reserves and Net Ending Fund Balance
A school district's net ending balance is a reserve account to fund unforeseen events in subsequent fiscal years. Within the projected net ending balance is a "reserve for economic uncertainties," which includes the State's recommended minimum reserve of three percent. The three percent reserve is calculated on the total expenditures in the General Fund; however, the three percent State minimum reserve must be held in the

unrestricted side of the budget or in Special Reserve (Fund 17). Per Board Policy 3100 Budget, the Board intends to maintain a minimum reserve for economic uncertainties equal to ten percent of General Fund expenditures.

The District's reserve for economic uncertainties is above the State's minimum requirement of three percent. The projected available reserves is 14.36% for 2023-24, 11.97% for 2024-24, 14.01% for 2025-26, and 17.15% for 2026-27. These reserves include the Special Reserve Fund 17 and exclude the Fund 01 assigned balances.



The District's General Operating Fund (Fund 01 only) reserve level each year is projected to have a 8.33% reserve for 2023-24, a 5.69% for 2024-25, a 7.50% for 2025-26, and a 10.55% for 2026-27. SB Unified's general fund reserves are also projected to meet the state's required minimum balance. It is critical that the District remain diligent in its monitoring of expenditures to ensure that it remains solvent. Staffing is the majority of the District's expenses, which is illustrated in the graph below of unrestricted expenditures.



MULTI-YEAR PROJECTIONS

The Multi-Year Projections (MYP) have been updated with the ending fund balance for 2022-23, and the projected ending fund balances 2023-24, 2024-25, 2025-26, and 2026-27. The MYP has been prepared using the Local Control Funding Formula (LCFF) calculator and assumptions from the School Services of California (SSC) dartboard. SB Unified is assuming a 8.22 percent COLA for the current year, a 1.07 percent for 2024-25, a 2.93 percent and 3.08 percent COLA for 2025-26 and 2026-27, respectively. All of the above assumptions are important; however, now that the SB Unified is a community-funded (CF) district, the growth in property taxes is more important than the State's COLA. The estimated growth in property taxes for 2024-25 is 3.57 percent and for the 2 subsequent years is 3.75 percent.

Items for Consideration

Projecting a school district's budget for the two subsequent years is a difficult task with many unforeseen circumstances. The COVID-19 pandemic is a perfect example where funding priorities were shifted to meet the needs of the students.

The MYP includes a 4 percent COLA added to the salaries for 2023-24. The subsequent years include a 1.5 percent salary increase to account for step and column changes as well as increases to the CalPERS employer rate and an increase of 8.5 percent for health insurance. Since the agreement for lower class sizes is only for one year, it has been removed in subsequent years. If the tentative agreement with SBTA is ratified by the members, the cost for lower class size will be added in the First Interim report. Increasing costs in salaries and benefits are also a contributing factor in the contributions/transfers to the special education program and the Cafeteria Special Reserve Fund 13. Additionally, the one-time Federal and State funds have been budgeted when funds are projected to be received and spent with the funds expected to be fully expended by their corresponding deadlines. Once the one-time funds are exhausted, this leaves very little for increasing programs and services for students.

Unrestricted and Restricted MYP

Santa Barbara Unified School District
Annual Summary: Unrestricted and Restricted
Prepared By: Business Services

		Estimated Actuals	ESTIMATED: Multi-Year Projections		
	Total Budget	**2023-24**	**2024-25**	**2025-26**	**2026-27**
1	*Property Tax Growth*	5.81%	3.57%	3.75%	3.75%
2	Beginning Fund Balance	53,843,678	45,464,327	33,771,499	32,744,137
3	Audit Adjustments (if any)	-	-	-	-
	Revenue	**CF**	**CF**	**CF**	**CF**
4	Property Tax/LCFF	170,641,362	176,394,687	182,411,485	188,669,442
5	Federal	18,074,461	7,212,880	7,212,880	7,212,880
6	Other State	24,260,426	22,145,274	23,279,692	23,452,986
7	Other Local & Other Sources	16,022,845	16,218,143	16,218,143	16,218,143
8	Total Revenue	228,999,094	221,970,984	229,122,200	235,553,451
	Expenditures				
9	Salaries and Benefits	187,938,458	190,060,841	186,668,729	189,583,671
10	Books and Supplies	14,001,703	11,077,501	9,590,035	7,524,993
11	Services & Operating	28,467,220	25,148,644	27,131,454	26,955,577
12	All Other Expenditures	6,971,064	7,376,826	6,759,344	6,759,344
13	Total Expenditures	237,378,445	233,663,812	230,149,562	230,823,585
14	Net Income(Loss)	(8,379,351)	(11,692,828)	(1,027,362)	4,729,866
15	Total Ending Balance	**45,464,327**	**33,771,499**	**32,744,137**	**37,474,003**
	Breakdown of Ending Fund Balance				
16	Restricted	25,504,994	19,821,166	15,474,044	13,111,504
17	Unrestricted	**19,959,333**	**13,950,333**	**17,270,093**	**24,362,499**
	Components of Unrestricted Ending Fund Balance				
18	Assigned Fund Balance	180,028	655,977	-	-
19	State Recommended 3% Reserve	7,121,353	7,009,914	6,904,487	6,924,708
20	Excess Unrestricted Fund Balance	12,657,951	6,284,441	10,365,606	17,437,791
21	**Total Unrestricted Ending Fund Balance**	**19,959,333**	**13,950,333**	**17,270,093**	**24,362,499**
22	General Fund Unrestricted Reserve	**8.33%**	**5.69%**	**7.50%**	**10.55%**
	Special Reserve Fund 17				
23	Beginning Fund Balance	13,974,130	14,319,130	14,664,130	14,964,130
24	Revenue	345,000	345,000	300,000	250,000
25	Expenditures	-	-	-	-
26	Net Income(loss)	345,000	345,000	300,000	250,000
27	Special Reserve Ending Balance	14,319,130	14,664,130	14,964,130	15,214,130
28	Special Reserve %	6.03%	6.28%	6.50%	6.59%
29	**Total Available Reserves - by Percent**	**14.36%**	**11.97%**	**14.01%**	**17.15%**
30	**Total Available Reserves - by Amount**	**34,098,435**	**27,958,486**	**32,234,223**	**39,576,629**

Unrestricted MYP

Santa Barbara Unified School District
Annual Summary: Unrestricted
Prepared By: Business Services

		Estimated Actuals	ESTIMATED: Multi-Year Projections		
	Total Budget	**2023-24**	**2024-25**	**2025-26**	**2026-27**
1	*Property Tax Growth*	5.81%	3.57%	3.75%	3.75%
2	Beginning Fund Balance	24,859,091	19,959,333	13,950,333	17,270,093
3	Audit Adjustments (if any)	-	-	-	-
	Revenue	**CF**	**CF**	**CF**	**CF**
4	Property Tax/LCFF	166,642,729	172,458,924	178,475,722	184,733,679
5	Federal	-	-	-	-
6	Other State	3,382,373	3,810,515	4,944,933	5,118,227
7	Other Local & Other Sources	4,710,223	5,615,264	5,615,264	5,615,264
8	Total Revenue	174,735,325	181,884,703	189,035,919	195,467,170
	Expenditures				
9	Salaries and Benefits	125,418,019	127,756,671	123,579,634	125,716,572
10	Books and Supplies	4,036,313	3,691,001	3,691,001	3,691,001
11	Services & Operating	18,112,386	18,841,667	21,339,559	21,718,151
12	All Other Expenditures	32,068,365	37,604,364	37,105,965	37,249,040
13	Total Expenditures	179,635,083	187,893,703	185,716,159	188,374,764
14	Net Income(Loss)	(4,899,758)	(6,009,000)	3,319,760	7,092,406
15	Total Ending Balance	**19,959,333**	**13,950,333**	**17,270,093**	**24,362,498**
	Components of Unrestricted Ending Fund Balance				
16	Nonspendable	-	-	-	-
17	Assigned Fund Balance	180,028	655,977	-	-
18	State Recommended 3% Reserve	7,121,353	7,121,353	6,904,487	6,924,708
19	Excess Unrestricted Fund Balance	12,657,951	6,173,002	10,365,606	17,437,791
20	**Total Unrestricted Ending Fund Balance**	**19,959,333**	**13,950,333**	**17,270,093**	**24,362,498**
21	General Fund Unrestricted Reserve	**8.33%**	**8.33%**	**7.50%**	**10.55%**
	Special Reserve Fund 17				
22	Beginning Fund Balance	13,974,130	14,319,130	14,664,130	14,964,130
23	Revenue	345,000	345,000	300,000	250,000
24	Expenditures	-	-	-	-
25	Net Income(loss)	345,000	345,000	300,000	250,000
26	Special Reserve Ending Balance	14,319,130	14,664,130	14,964,130	15,214,130
27	Special Reserve %	6.03%	6.03%	6.50%	6.59%
28	**Total Unrestricted Reserves**	**14.36%**	**14.36%**	**14.01%**	**17.15%**
29	**Total Available Reserves - by Amount**	**34,098,435**	**27,958,486**	**32,234,223**	**39,576,628**

CHANGES TO THE MYP

The table below gives the increasing or decreasing dollar amount that the MYP changed compared to the prior year. For example, the positive change in the net property taxes includes the projected 3.75 percent increase in property taxes as well as an increase in ILPT payments.

Multiyear Changes		
Revenue Changes (Unrestricted/Restricted)	**2025-26**	**2026-27**
Net property tax changes	$ 6,016,798	$ 6,257,957
Increase in Home to School Transportation Reimbursement	1,134,418	173,294
Total Changes to Revenue	**7,151,216**	**6,431,251**
Expenditure Changes (Unrestricted/Restricted)	**2025-26**	**2026-27**
Step and column increases	2,000,890	2,030,902
Removal of Class Size Reductions	(6,200,000)	-
Increase in the cost health insurance	753,154	817,172
Increase in CalPERS employer rate	164,583	248,320
Decrease in one-time funds (Federal & State funds)	(2,113,287)	(2,800,963)
Increase in Home to School Transportation	2,100,749	154,729
Increase in Property and Liability Insurance	397,143	223,863
Reduce transfer out to Child Development fund 12	(617,482)	-
Total Changes Expenditures	**(3,514,250)**	**674,023**

Standardized Account Code Structure (SACS) Forms

Form CB: Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.

Form CC: Workers' Compensation Certification provides information about workers' compensation claims for self-insured- school districts. Form CC must be completed, signed, and included in your budget report submission whether or not your LEA provides this benefit.

Form 01: General Fund. This is a school district's general operating fund.

Form 08: Student Activity Special Revenue Fund. Used to report ASB activities that are determined to be governmental rather than fiduciary.

Form 09: Charter Schools Special Revenue Fund. Used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District's financial system and are not reported in SBUSD financial reports. These charter schools issue their own reports.

Form 12: Child Development Fund. Used to account separately for federal, state, and local revenues to operate child development programs.

Form 13: Cafeteria Special Reserve Fund (referred to as food service's operating fund). Used to account separately for federal, state, and local resources to operate the food service program.

Form 17: Special Reserve Fund. Used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.

Form 21: Building Fund. It exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.

Form 25: Capital Facilities Fund. Used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund. These funds are collected from developers/homeowners prior to building.

Form 35: County School Facilities Fund. Established to receive apportionments from the State School Facilities Fund Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

Form 40: Special Reserve for Capital Outlay Fund. Exists primarily to provide for the accumulation of general fund monies for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects are proceeds from the sale or lease-with-option-to-purchase of real property and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

Forms 51-52: Bond Interest and Redemption Fund. Used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.

Form 67: Self-Insurance Fund. Used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as worker's compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, $10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.

Form A: Average Daily Attendance. This form reports school district's ADA and projections for ADA. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).

Form ASSET: Schedule of Capital Assets. This form is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year.

Form CASH: Cash Flow Form. A cash flow statement is a financial report that describes the sources of a district's cash and how that cash was spent over a specified time period. It does not include non-cash items such as depreciation. Cash flow is useful for determining the short-term needs of a district, particularly its ability to pay bills and when its revenues are received.

Form CEA/CEB: Current Expense Formula/Minimum Classroom Compensation—Actuals (Required)/Budget (Optional). This form allows county offices to determine whether the district complies with EC Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for classroom teacher and aide salaries, plus associated benefits. EC Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the EC Section 41372 requirements.

Form DEBT: Schedule of Long-Term Liabilities. This form is used to report changes in the balances of long-term liabilities for the fiscal year.

Form ESMOE: Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.

Form ICR: Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.

Form L: Lottery Report. CDE is required by Control Section 24.60 of the Budget Act to annually prepare a report to the Governor and the legislature regarding expenditures of lottery funds. In order to provide the most accurate data for the report to the Governor and the state legislature, the Lottery Report is required from all LEAs receiving and/or expending state lottery revenues.

Form MYP: Multi-Year Projection Form. A multi-year financial projection is a forecast of a school district's revenues and expenditures over a defined period of time based on a specific set of assumptions.

Form SIAA/SIAB: Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.

Form 01CSI: Criteria and Standards Review Form. This form provides a methodology and assumptions used to estimate ADA, enrollment, revenues, expenditure, reserves and fund balance and multi-year commitments. It measures reasonableness and requires an explanation as to why a district is not within the parameters.

Form TRC: Technical Review Checklist Form. This is an auto check to ensure all basic entries, supplemental forms are completed, and the accounting is correct. If the checklist forms come back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

OTHER FUNDS

The following schedules provide revenue and expenditure details and the effect on fund balance for all other district funds.

Form 09 - Charter School	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
LCFF	3,112,513	3,235,745	123,232.00
Federal Revenue	54,903	53,681	(1,222.00)
Other State	120,908	115,711	(5,197.00)
Other Local	263,005	271,761	8,756.00
Interfund Transfers-Transfer In	103,887	103,887	-
Total Revenues	**3,655,216**	**3,780,785**	**125,569.00**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	3,116,968	2,993,774	123,194.00
Books and Supplies	111,712	94,116	17,596.00
Services and Other Operating	272,592	270,955	1,637.00
Capital Outlay	-	-	-
Other Outgo	301,103	311,103	(10,000.00)
Transfers Out	-	-	-
Total Expenditures	**3,802,375**	**3,669,948**	**132,427.00**
Change to Fund Balance	***(147,159)***	***110,837***	***257,996.00***

Form 12 - Child Development	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	630,957	630,957	-
Other State	4,182,224	4,182,224	-
Other Local		-	-
Interfund Transfers-Transfer In	448,860	80,976	(367,884.00)
Total Revenues	**5,262,041**	**4,894,157**	**(367,884.00)**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	3,705,152	3,201,267	503,885.00
Books and Supplies	228,325	226,325	2,000.00
Service and Other Operating	882,057	979,892	(97,835.00)
Capital Outlay	-	-	-
Other Outgo	229,530	230,193	(663.00)
Transfers Out	-	-	-
Total Expenditures	**5,045,064**	**4,637,677**	**407,387.00**
Change to Fund Balance	***216,977***	***256,480***	***39,503.00***

Form 13 - Cafeteria	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	3,658,900	3,658,900	-
Other State	3,140,175	3,140,175	-
Other Local	469,193	478,193	9,000.00
Interfund Transfers-Transfer In	-	536,506	536,506.00
Total Revenues	**7,268,268**	**7,813,774**	**545,506.00**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	6,245,901	6,363,625	(117,724.00)
Books and Supplies	1,740,000	1,713,500	26,500.00
Service and Other Operating	201,360	178,750	22,610.00
Capital Outlay		-	-
Other Outgo	315,234	-	315,234.00
Transfers Out	-	-	-
Total Expenditures	**8,502,495**	**8,255,875**	**246,620.00**
Change to Fund Balance	***(1,234,227)***	***(442,101)***	***792,126.00***

Form 17 - Special Reserve non Capital	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	345,000	345,000	-
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**345,000**	**345,000**	**-**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Total Expenditures	**-**	**-**	**-**
Change to Fund Balance	***345,000***	***345,000***	**-**

Form 21 - Building	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,200,000	750,000	(450,000.00)
Other Sources		-	-
Total Revenues	**1,200,000**	**750,000**	**(450,000.00)**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	745,949	424,275	321,674.00
Books and Supplies	149,022		149,022.00
Services and Other Operating	676,937	-	676,937.00
Capital Outlay	39,062,740	22,002,614	17,060,126.06
Other Outgo	-	-	-
Total Expenditures	**40,634,648**	**22,426,889**	**18,207,759.06**
Change to Fund Balance	**(39,434,648)**	**(21,676,889)**	**17,757,759.06**

Form 25 - Capital Facilities	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,060,000	1,030,000	(30,000.00)
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**1,060,000**	**1,030,000**	**(30,000.00)**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	53,513	36,945	16,568.00
Books and Supplies	835	-	835.00
Services and Other Operating	225,375		225,375.00
Capital Outlay	1,283,460	2,391,200	(1,107,740.00)
Total Expenditures	**1,563,183**	**2,428,145**	**(864,962.00)**
Change to Fund Balance	***(503,183)***	***(1,398,145)***	***(894,962.00)***

Form 35 - County School Facilities	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	418,738		(418,738.00)
Other Local	2,505,084	240,000	(2,265,084.00)
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**2,923,822**	**240,000**	**(2,683,822.00)**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	3,261,187	5,944,411	(2,683,224.00)
Total Expenditures	**3,261,187**	**5,944,411**	**(2,683,224.00)**
Change to Fund Balance	***(337,365)***	***(5,704,411)***	***(5,367,046.00)***

Form 40 - Capital Outlay	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	465,952	20,000	(445,952.00)
Interfund Transfers-Transfer In	-	-	-
Total Revenues	**465,952**	**20,000**	**(445,952.00)**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Books and Supplies		-	-
Service and Other Operating	4,959	-	4,959.00
Capital Outlay	610,105	-	610,105.00
Total Expenditures	**615,064**	**-**	**615,064.00**
Change to Fund Balance	***(149,112)***	***20,000***	***169,112.00***

Form 51/52 - Bond Interest & Redemption	2023-24 Estimated Actuals	2024-25 Adopted Budget	Net Change
Revenues	***A***	***B***	***(B - A) = C***
Federal Revenue	-	-	-
Other State	59,236	59,236	-
Other Local	25,673,318	28,245,668	2,572,350.00
Other Sources			-
Total Revenues	**25,732,554**	**28,304,904**	**2,572,350.00**
Expenditures	***A***	***B***	***(A - B) = C***
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Other Outgo	23,392,628	23,392,628	-
Total Expenditures	**23,392,628**	**23,392,628**	**-**
Change to Fund Balance	***2,339,926***	***4,912,276***	***2,572,350.00***

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Santa Barbara Unified School District

Date: 06/06/2024

Public Hearing:

Place: Santa Barbara Unified School District

Date: 06/11/2024

Time: 7:30 pm

Adoption Date: 06/25/2024

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Kim Hernandez

Title: Asst. Superintendent of Business Services

Telephone: 805-963-4338

E-mail: kthernandez@sbunified.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/25/2024**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	$	
Less: Amount of total liabilities reserved in budget:	$	
Estimated accrued but unfunded liabilities:	$	0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Self-Insured Schools of California (SISC)

_____ This school district is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: 06/25/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Kim Hernandez

Title: Asst. Superintendent of Business Services

Telephone: 805-963-4338

E-mail: kthernandez@sbunified.org

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	166,642,729.00	3,998,633.00	170,641,362.00	172,458,924.00	3,935,763.00	176,394,687.00	3.4%
2) Federal Revenue		8100-8299	0.00	18,074,461.00	18,074,461.00	0.00	7,212,880.00	7,212,880.00	-60.1%
3) Other State Revenue		8300-8599	3,382,373.00	20,878,053.00	24,260,426.00	3,810,515.00	18,334,759.00	22,145,274.00	-8.7%
4) Other Local Revenue		8600-8799	4,506,313.00	11,312,622.00	15,818,935.00	4,362,182.00	10,602,879.00	14,965,061.00	-5.4%
5) TOTAL, REVENUES			174,531,415.00	54,263,769.00	228,795,184.00	180,631,621.00	40,086,281.00	220,717,902.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	71,062,961.00	21,326,183.00	92,389,144.00	70,807,387.00	21,455,012.00	92,262,399.00	-0.1%
2) Classified Salaries		2000-2999	24,455,254.00	17,841,499.00	42,296,753.00	25,891,273.00	18,047,961.00	43,939,234.00	3.9%
3) Employee Benefits		3000-3999	29,899,804.00	23,352,757.00	53,252,561.00	31,058,011.00	22,801,197.00	53,859,208.00	1.1%
4) Books and Supplies		4000-4999	4,036,313.00	9,965,390.00	14,001,703.00	3,691,001.00	7,386,500.00	11,077,501.00	-20.9%
5) Services and Other Operating Expenditures		5000-5999	18,112,386.00	10,354,834.00	28,467,220.00	18,841,667.00	6,306,977.00	25,148,644.00	-11.7%
6) Capital Outlay		6000-6999	256,985.00	1,775,023.00	2,032,008.00	1,448,082.00	199,491.00	1,647,573.00	-18.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,642,447.00	2,446,524.00	5,088,971.00	2,535,988.00	2,870,670.00	5,406,658.00	6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,286,295.00)	1,444,403.00	(841,892.00)	(1,770,034.00)	1,232,030.00	(538,004.00)	-36.1%
9) TOTAL, EXPENDITURES			148,179,855.00	88,506,613.00	236,686,468.00	152,503,375.00	80,299,838.00	232,803,213.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,351,560.00	(34,242,844.00)	(7,891,284.00)	28,128,246.00	(40,213,557.00)	(12,085,311.00)	53.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	552,747.00	0.00	552,747.00	721,369.00	0.00	721,369.00	30.5%
2) Other Sources/Uses									
a) Sources		8930-8979	203,910.00	0.00	203,910.00	1,253,082.00	0.00	1,253,082.00	514.5%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(30,763,251.00)	30,763,251.00	0.00	(34,529,729.00)	34,529,729.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,251,318.00)	30,763,251.00	(488,067.00)	(34,137,246.00)	34,529,729.00	392,483.00	-180.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,899,758.00)	(3,479,593.00)	(8,379,351.00)	(6,009,000.00)	(5,683,828.00)	(11,692,828.00)	39.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,859,090.91	28,984,586.87	53,843,677.78	19,959,332.91	25,504,993.87	45,464,326.78	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,859,090.91	28,984,586.87	53,843,677.78	19,959,332.91	25,504,993.87	45,464,326.78	-15.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,859,090.91	28,984,586.87	53,843,677.78	19,959,332.91	25,504,993.87	45,464,326.78	-15.6%
2) Ending Balance, June 30 (E + F1e)			19,959,332.91	25,504,993.87	45,464,326.78	13,950,332.91	19,821,165.87	33,771,498.78	-25.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,504,993.91	25,504,993.91	0.00	19,821,167.19	19,821,167.19	-22.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	180,028.05	0.00	180,028.05	655,977.05	0.00	655,977.05	264.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,779,304.86	0.00	19,779,304.86	13,294,355.86	0.00	13,294,355.86	-32.8%
Unassigned/Unappropriated Amount		9790	0.00	(.04)	(.04)	0.00	(1.32)	(1.32)	3,200.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,443,098.00	0.00	11,443,098.00	11,443,098.00	0.00	11,443,098.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,385,276.00	0.00	2,385,276.00	2,314,250.00	0.00	2,314,250.00	-3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	550,346.00	0.00	550,346.00	570,984.00	0.00	570,984.00	3.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	157,857,053.00	0.00	157,857,053.00	163,776,692.00	0.00	163,776,692.00	3.7%
Unsecured Roll Taxes		8042	6,060,192.00	0.00	6,060,192.00	6,287,449.00	0.00	6,287,449.00	3.7%
Prior Years' Taxes		8043	294,848.00	0.00	294,848.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,664,884.00	0.00	2,664,884.00	2,764,817.00	0.00	2,764,817.00	3.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			181,255,697.00	0.00	181,255,697.00	187,157,290.00	0.00	187,157,290.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,612,968.00)	0.00	(14,612,968.00)	(14,698,366.00)	0.00	(14,698,366.00)	0.6%
Property Taxes Transfers		8097	0.00	3,998,633.00	3,998,633.00	0.00	3,935,763.00	3,935,763.00	-1.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			166,642,729.00	3,998,633.00	170,641,362.00	172,458,924.00	3,935,763.00	176,394,687.00	3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,730,004.00	2,730,004.00	0.00	2,535,779.00	2,535,779.00	-7.1%
Special Education Discretionary Grants		8182	0.00	192,120.00	192,120.00	0.00	192,146.00	192,146.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,441,052.00	2,441,052.00		2,498,159.00	2,498,159.00	2.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		475,626.00	475,626.00		403,662.00	403,662.00	-15.1%
Title III, Immigrant Student Program	4201	8290		37,336.00	37,336.00		39,329.00	39,329.00	5.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		354,925.00	354,925.00		242,140.00	242,140.00	-31.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		370,030.00	370,030.00		343,299.00	343,299.00	-7.2%
Career and Technical Education	3500-3599	8290		205,130.00	205,130.00		178,560.00	178,560.00	-13.0%
All Other Federal Revenue	All Other	8290	0.00	11,268,238.00	11,268,238.00	0.00	779,806.00	779,806.00	-93.1%
TOTAL, FEDERAL REVENUE			0.00	18,074,461.00	18,074,461.00	0.00	7,212,880.00	7,212,880.00	-60.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	47,450.00	47,450.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	623,364.00	0.00	623,364.00	641,336.00	0.00	641,336.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	2,000,653.00	788,493.00	2,789,146.00	2,105,803.00	856,598.00	2,962,401.00	6.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,383,215.00	1,383,215.00		1,383,215.00	1,383,215.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		900,382.00	900,382.00		940,456.00	940,456.00	4.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		99,204.00	99,204.00		70,905.00	70,905.00	-28.5%
All Other State Revenue	All Other	8590	758,356.00	17,659,309.00	18,417,665.00	1,063,376.00	15,083,585.00	16,146,961.00	-12.3%
TOTAL, OTHER STATE REVENUE			3,382,373.00	20,878,053.00	24,260,426.00	3,810,515.00	18,334,759.00	22,145,274.00	-8.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	461,495.00	0.00	461,495.00	416,495.00	0.00	416,495.00	-9.8%
Interest		8660	1,400,000.00	0.00	1,400,000.00	1,200,000.00	0.00	1,200,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,569,818.00	1,606,133.00	4,175,951.00	2,670,687.00	573,050.00	3,243,737.00	-22.3%
Tuition		8710	0.00	2,597,818.00	2,597,818.00	0.00	3,026,017.00	3,026,017.00	16.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		6,608,671.00	6,608,671.00		6,503,812.00	6,503,812.00	-1.6%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,506,313.00	11,312,622.00	15,818,935.00	4,362,182.00	10,602,879.00	14,965,061.00	-5.4%
TOTAL, REVENUES			174,531,415.00	54,263,769.00	228,795,184.00	180,631,621.00	40,086,281.00	220,717,902.00	-3.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	57,715,664.00	12,498,150.00	70,213,814.00	56,374,643.00	13,595,724.00	69,970,367.00	-0.3%
Certificated Pupil Support Salaries		1200	4,148,150.00	4,143,545.00	8,291,695.00	4,503,310.00	3,945,848.00	8,449,158.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,638,972.00	766,225.00	8,405,197.00	7,413,921.00	704,006.00	8,117,927.00	-3.4%
Other Certificated Salaries		1900	1,560,175.00	3,918,263.00	5,478,438.00	2,515,513.00	3,209,434.00	5,724,947.00	4.5%
TOTAL, CERTIFICATED SALARIES			71,062,961.00	21,326,183.00	92,389,144.00	70,807,387.00	21,455,012.00	92,262,399.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,548,140.00	8,437,562.00	10,985,702.00	3,220,413.00	9,861,377.00	13,081,790.00	19.1%
Classified Support Salaries		2200	7,639,124.00	3,055,238.00	10,694,362.00	7,744,479.00	2,754,811.00	10,499,290.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	2,372,788.00	585,782.00	2,958,570.00	2,542,003.00	571,264.00	3,113,267.00	5.2%
Clerical, Technical and Office Salaries		2400	8,793,242.00	1,340,464.00	10,133,706.00	8,843,845.00	716,387.00	9,560,232.00	-5.7%
Other Classified Salaries		2900	3,101,960.00	4,422,453.00	7,524,413.00	3,540,533.00	4,144,122.00	7,684,655.00	2.1%
TOTAL, CLASSIFIED SALARIES			24,455,254.00	17,841,499.00	42,296,753.00	25,891,273.00	18,047,961.00	43,939,234.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,073,778.00	12,049,327.00	25,123,105.00	13,115,768.00	12,425,158.00	25,540,926.00	1.7%
PERS		3201-3202	5,605,897.00	4,425,871.00	10,031,768.00	6,463,957.00	4,894,182.00	11,358,139.00	13.2%
OASDI/Medicare/Alternative		3301-3302	2,656,357.00	1,685,431.00	4,341,788.00	2,976,773.00	1,703,475.00	4,680,248.00	7.8%
Health and Welfare Benefits		3401-3402	6,318,518.00	2,512,095.00	8,830,613.00	6,008,692.00	2,851,940.00	8,860,632.00	0.3%
Unemployment Insurance		3501-3502	57,532.00	26,207.00	83,739.00	46,892.00	20,548.00	67,440.00	-19.5%
Workers' Compensation		3601-3602	2,091,328.00	878,918.00	2,970,246.00	2,355,385.00	883,842.00	3,239,227.00	9.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	96,394.00	1,774,908.00	1,871,302.00	90,544.00	22,052.00	112,596.00	-94.0%
TOTAL, EMPLOYEE BENEFITS			29,899,804.00	23,352,757.00	53,252,561.00	31,058,011.00	22,801,197.00	53,859,208.00	1.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	113,281.00	3,165,936.00	3,279,217.00	514,700.00	878,826.00	1,393,526.00	-57.5%
Books and Other Reference Materials		4200	163,455.00	157,863.00	321,318.00	76,785.00	112,995.00	189,780.00	-40.9%
Materials and Supplies		4300	3,305,182.00	4,290,917.00	7,596,099.00	3,025,513.00	5,231,353.00	8,256,866.00	8.7%
Noncapitalized Equipment		4400	424,895.00	2,299,524.00	2,724,419.00	73,003.00	1,138,326.00	1,211,329.00	-55.5%
Food		4700	29,500.00	51,150.00	80,650.00	1,000.00	25,000.00	26,000.00	-67.8%
TOTAL, BOOKS AND SUPPLIES			4,036,313.00	9,965,390.00	14,001,703.00	3,691,001.00	7,386,500.00	11,077,501.00	-20.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	220,404.00	220,404.00	0.00	197,409.00	197,409.00	-10.4%
Travel and Conferences		5200	607,496.00	525,381.00	1,132,877.00	260,022.00	315,752.00	575,774.00	-49.2%
Dues and Memberships		5300	127,068.00	6,643.00	133,711.00	69,792.00	3,500.00	73,292.00	-45.2%
Insurance		5400 - 5450	2,090,227.00	0.00	2,090,227.00	2,809,654.00	0.00	2,809,654.00	34.4%
Operations and Housekeeping Services		5500	4,621,578.00	1,859.00	4,623,437.00	4,600,995.00	3,000.00	4,603,995.00	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	631,637.00	218,868.00	850,505.00	587,043.00	71,669.00	658,712.00	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,254,245.00	9,356,991.00	18,611,236.00	9,637,740.00	5,693,599.00	15,331,339.00	-17.6%
Communications		5900	780,135.00	24,688.00	804,823.00	876,421.00	22,048.00	898,469.00	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,112,386.00	10,354,834.00	28,467,220.00	18,841,667.00	6,306,977.00	25,148,644.00	-11.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,875.00	6,875.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	260,445.00	260,445.00	0.00	84,491.00	84,491.00	-67.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	256,985.00	1,507,703.00	1,764,688.00	1,448,082.00	115,000.00	1,563,082.00	-11.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			256,985.00	1,775,023.00	2,032,008.00	1,448,082.00	199,491.00	1,647,573.00	-18.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	2,350,713.00	2,350,713.00	0.00	2,772,366.00	2,772,366.00	17.9%
Payments to County Offices		7142	0.00	94,066.00	94,066.00	0.00	96,770.00	96,770.00	2.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	11,791.00	0.00	11,791.00	11,000.00	0.00	11,000.00	-6.7%
Other Debt Service - Principal		7439	2,630,656.00	1,745.00	2,632,401.00	2,524,988.00	1,534.00	2,526,522.00	-4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,642,447.00	2,446,524.00	5,088,971.00	2,535,988.00	2,870,670.00	5,406,658.00	6.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,444,403.00)	1,444,403.00	0.00	(1,232,030.00)	1,232,030.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(841,892.00)	0.00	(841,892.00)	(538,004.00)	0.00	(538,004.00)	-36.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,286,295.00)	1,444,403.00	(841,892.00)	(1,770,034.00)	1,232,030.00	(538,004.00)	-36.1%
TOTAL, EXPENDITURES			148,179,855.00	88,506,613.00	236,686,468.00	152,503,375.00	80,299,838.00	232,803,213.00	-1.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	448,860.00	0.00	448,860.00	80,976.00	0.00	80,976.00	-82.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	536,506.00	0.00	536,506.00	New
Other Authorized Interfund Transfers Out		7619	103,887.00	0.00	103,887.00	103,887.00	0.00	103,887.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			552,747.00	0.00	552,747.00	721,369.00	0.00	721,369.00	30.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	203,910.00	0.00	203,910.00	1,253,082.00	0.00	1,253,082.00	514.5%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			203,910.00	0.00	203,910.00	1,253,082.00	0.00	1,253,082.00	514.5%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
(d) TOTAL, USES			139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(30,763,251.00)	30,763,251.00	0.00	(34,529,729.00)	34,529,729.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,763,251.00)	30,763,251.00	0.00	(34,529,729.00)	34,529,729.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(31,251,318.00)	30,763,251.00	(488,067.00)	(34,137,246.00)	34,529,729.00	392,483.00	-180.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	166,642,729.00	3,998,633.00	170,641,362.00	172,458,924.00	3,935,763.00	176,394,687.00	3.4%
2) Federal Revenue		8100-8299	0.00	18,074,461.00	18,074,461.00	0.00	7,212,880.00	7,212,880.00	-60.1%
3) Other State Revenue		8300-8599	3,382,373.00	20,878,053.00	24,260,426.00	3,810,515.00	18,334,759.00	22,145,274.00	-8.7%
4) Other Local Revenue		8600-8799	4,506,313.00	11,312,622.00	15,818,935.00	4,362,182.00	10,602,879.00	14,965,061.00	-5.4%
5) TOTAL, REVENUES			174,531,415.00	54,263,769.00	228,795,184.00	180,631,621.00	40,086,281.00	220,717,902.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		79,628,197.00	46,958,890.00	126,587,087.00	80,523,982.00	48,780,188.00	129,304,170.00	2.1%
2) Instruction - Related Services	2000-2999		23,045,110.00	10,462,983.00	33,508,093.00	22,892,555.00	5,295,317.00	28,187,872.00	-15.9%
3) Pupil Services	3000-3999		14,001,525.00	14,865,985.00	28,867,510.00	15,580,692.00	12,590,743.00	28,171,435.00	-2.4%
4) Ancillary Services	4000-4999		1,570,852.00	178,947.00	1,749,799.00	1,550,773.00	405.00	1,551,178.00	-11.4%
5) Community Services	5000-5999		576,291.00	3,224,346.00	3,800,637.00	558,566.00	3,063,556.00	3,622,122.00	-4.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,142,880.00	2,839,110.00	12,981,990.00	12,321,280.00	1,252,791.00	13,574,071.00	4.6%
8) Plant Services	8000-8999		16,572,553.00	7,529,828.00	24,102,381.00	16,539,539.00	6,446,168.00	22,985,707.00	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,642,447.00	2,446,524.00	5,088,971.00	2,535,988.00	2,870,670.00	5,406,658.00	6.2%
10) TOTAL, EXPENDITURES			148,179,855.00	88,506,613.00	236,686,468.00	152,503,375.00	80,299,838.00	232,803,213.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,351,560.00	(34,242,844.00)	(7,891,284.00)	28,128,246.00	(40,213,557.00)	(12,085,311.00)	53.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	552,747.00	0.00	552,747.00	721,369.00	0.00	721,369.00	30.5%
2) Other Sources/Uses									
a) Sources		8930-8979	203,910.00	0.00	203,910.00	1,253,082.00	0.00	1,253,082.00	514.5%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(30,763,251.00)	30,763,251.00	0.00	(34,529,729.00)	34,529,729.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,251,318.00)	30,763,251.00	(488,067.00)	(34,137,246.00)	34,529,729.00	392,483.00	-180.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,899,758.00)	(3,479,593.00)	(8,379,351.00)	(6,009,000.00)	(5,683,828.00)	(11,692,828.00)	39.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,859,090.91	28,984,586.87	53,843,677.78	19,959,332.91	25,504,993.87	45,464,326.78	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,859,090.91	28,984,586.87	53,843,677.78	19,959,332.91	25,504,993.87	45,464,326.78	-15.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,859,090.91	28,984,586.87	53,843,677.78	19,959,332.91	25,504,993.87	45,464,326.78	-15.6%
2) Ending Balance, June 30 (E + F1e)			19,959,332.91	25,504,993.87	45,464,326.78	13,950,332.91	19,821,165.87	33,771,498.78	-25.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,504,993.91	25,504,993.91	0.00	19,821,167.19	19,821,167.19	-22.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	180,028.05	0.00	180,028.05	655,977.05	0.00	655,977.05	264.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,779,304.86	0.00	19,779,304.86	13,294,355.86	0.00	13,294,355.86	-32.8%
Unassigned/Unappropriated Amount		9790	0.00	(.04)	(.04)	0.00	(1.32)	(1.32)	3,200.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,245,594.23	2,747,058.23
3305	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	.87	.87
3306	Special Ed: ARP IDEA Part B, Sec.611, Local Assistance Private School Individual Service Plans (ISPs)	.13	.13
4203	ESSA: Title III, English Learner Student Program	.10	.10
6266	Educator Effectiveness, FY 2021-22	2,573,220.56	1,635,293.56
6300	Lottery: Instructional Materials	123,552.86	167,850.86
6331	CA Community Schools Partnership Act - Planning Grant	142,000.00	80,903.00
6500	Special Education	.75	.75
6546	Mental Health-Related Services	297,221.41	297,221.41
6547	Special Education Early Intervention Preschool Grant	591,398.00	591,398.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,191,120.00	2,547,394.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,981,825.00	2,463,889.00
7311	Classified School Employee Professional Development Block Grant	33,999.23	.23
7339	Dual Enrollment Opportunities	529,000.00	349,922.00
7412	A-G Access/Success Grant	210,926.72	0.00
7413	A-G Learning Loss Mitigation Grant	19,816.45	19,816.45
7415	Classified School Employee Summer Assistance Program	361,957.00	361,957.00
7435	Learning Recovery Emergency Block Grant	6,413,904.86	6,413,904.86
7810	Other Restricted State	75,351.97	28,157.97
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	534,047.00
9010	Other Restricted Local	1,714,103.77	1,582,351.77
Total, Restricted Balance		25,504,993.91	19,821,167.19

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,939,109.09	1,939,109.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,939,109.09	1,939,109.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,939,109.09	1,939,109.09	0.0%
2) Ending Balance, June 30 (E + F1e)			1,939,109.09	1,939,109.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,939,109.09	1,939,109.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,939,109.09	1,939,109.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,939,109.09	1,939,109.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,939,109.09	1,939,109.09	0.0%
2) Ending Balance, June 30 (E + F1e)			1,939,109.09	1,939,109.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,939,109.09	1,939,109.09	0.0%
c) Committed					

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	1,939,109.09	1,939,109.09
Total, Restricted Balance		1,939,109.09	1,939,109.09

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,112,513.00	3,235,745.00	4.0%
2) Federal Revenue		8100-8299	54,903.00	53,681.00	-2.2%
3) Other State Revenue		8300-8599	120,908.00	115,711.00	-4.3%
4) Other Local Revenue		8600-8799	263,005.00	271,761.00	3.3%
5) TOTAL, REVENUES			3,551,329.00	3,676,898.00	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,752,733.00	1,737,615.00	-0.9%
2) Classified Salaries		2000-2999	775,152.00	663,401.00	-14.4%
3) Employee Benefits		3000-3999	589,083.00	592,758.00	0.6%
4) Books and Supplies		4000-4999	111,712.00	94,116.00	-15.8%
5) Services and Other Operating Expenditures		5000-5999	272,592.00	270,955.00	-0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	301,103.00	311,103.00	3.3%
9) TOTAL, EXPENDITURES			3,802,375.00	3,669,948.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(251,046.00)	6,950.00	-102.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,887.00	103,887.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,159.00)	110,837.00	-175.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	598,818.20	451,659.20	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,818.20	451,659.20	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,818.20	451,659.20	-24.6%
2) Ending Balance, June 30 (E + F1e)			451,659.20	562,496.20	24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	307,480.31	192,910.31	-37.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144,178.89	369,585.89	156.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	77,471.00	554,997.00	616.4%
Education Protection Account State Aid - Current Year		8012	54,794.00	54,806.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,898,005.00	2,537,305.00	-12.4%
Property Taxes Transfers		8097	82,243.00	88,637.00	7.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,112,513.00	3,235,745.00	4.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	51,622.00	53,681.00	4.0%
Special Education Discretionary Grants		8182	3,281.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,903.00	53,681.00	-2.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,976.00	5,481.00	10.1%
Lottery - Unrestricted and Instructional Materials		8560	64,690.00	68,233.00	5.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	51,242.00	41,997.00	-18.0%
TOTAL, OTHER STATE REVENUE			120,908.00	115,711.00	-4.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,900.00	7,900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	118,338.00	117,390.00	-0.8%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	136,767.00	146,471.00	7.1%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			263,005.00	271,761.00	3.3%
TOTAL, REVENUES			3,551,329.00	3,676,898.00	3.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,456,684.00	1,446,428.00	-0.7%
Certificated Pupil Support Salaries		1200	96,304.00	95,958.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	199,745.00	195,229.00	-2.3%
TOTAL, CERTIFICATED SALARIES			1,752,733.00	1,737,615.00	-0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	453,828.00	384,055.00	-15.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	181,873.00	164,266.00	-9.7%
Other Classified Salaries		2900	139,451.00	115,080.00	-17.5%
TOTAL, CLASSIFIED SALARIES			775,152.00	663,401.00	-14.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	318,769.00	314,695.00	-1.3%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	78,430.00	72,444.00	-7.6%
Health and Welfare Benefits		3401-3402	150,376.00	161,458.00	7.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	1,229.00	1,163.00	-5.4%
Workers' Compensation		3601-3602	40,279.00	42,998.00	6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			589,083.00	592,758.00	0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,712.00	94,116.00	-15.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			111,712.00	94,116.00	-15.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	41,000.00	0.00	-100.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	21,000.00	21,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,454.00	53,874.00	4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	141,138.00	181,081.00	28.3%
Communications		5900	17,000.00	14,000.00	-17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			272,592.00	270,955.00	-0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	301,103.00	311,103.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			301,103.00	311,103.00	3.3%
TOTAL, EXPENDITURES			3,802,375.00	3,669,948.00	-3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	103,887.00	103,887.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	103,887.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			103,887.00	103,887.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,112,513.00	3,235,745.00	4.0%
2) Federal Revenue		8100-8299	54,903.00	53,681.00	-2.2%
3) Other State Revenue		8300-8599	120,908.00	115,711.00	-4.3%
4) Other Local Revenue		8600-8799	263,005.00	271,761.00	3.3%
5) TOTAL, REVENUES			3,551,329.00	3,676,898.00	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,569,643.00	2,422,047.00	-5.7%
2) Instruction - Related Services	2000-2999		499,857.00	477,923.00	-4.4%
3) Pupil Services	3000-3999		177,980.00	164,611.00	-7.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		118,338.00	117,390.00	-0.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		301,103.00	311,103.00	3.3%
8) Plant Services	8000-8999		135,454.00	176,874.00	30.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,802,375.00	3,669,948.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(251,046.00)	6,950.00	-102.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			103,887.00	103,887.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,159.00)	110,837.00	-175.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	598,818.20	451,659.20	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,818.20	451,659.20	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,818.20	451,659.20	-24.6%
2) Ending Balance, June 30 (E + F1e)			451,659.20	562,496.20	24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	307,480.31	192,910.31	-37.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	144,178.89	369,585.89	156.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	94,506.35	85,346.35
6230	California Clean Energy Jobs Act	21,791.69	21,791.69
6266	Educator Effectiveness, FY 2021-22	34,910.80	9,267.80
6300	Lottery: Instructional Materials	27,833.70	27,833.70
6546	Mental Health-Related Services	19,241.77	19,241.77
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	107,466.00	27,699.00
7435	Learning Recovery Emergency Block Grant	1,730.00	1,730.00
Total, Restricted Balance		307,480.31	192,910.31

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,957.00	630,957.00	0.0%
3) Other State Revenue		8300-8599	4,182,224.00	4,182,224.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,813,181.00	4,813,181.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,696,034.00	1,467,422.00	-13.5%
2) Classified Salaries		2000-2999	970,124.00	848,573.00	-12.5%
3) Employee Benefits		3000-3999	1,038,994.00	885,272.00	-14.8%
4) Books and Supplies		4000-4999	228,325.00	226,325.00	-0.9%
5) Services and Other Operating Expenditures		5000-5999	882,057.00	979,892.00	11.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,975.00	3,292.00	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	225,555.00	226,901.00	0.6%
9) TOTAL, EXPENDITURES			5,045,064.00	4,637,677.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(231,883.00)	175,504.00	-175.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,860.00	80,976.00	-82.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			448,860.00	80,976.00	-82.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216,977.00	256,480.00	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,378,258.38	1,595,235.38	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,378,258.38	1,595,235.38	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,258.38	1,595,235.38	15.7%
2) Ending Balance, June 30 (E + F1e)			1,595,235.38	1,851,715.38	16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,578,003.29	1,834,483.29	16.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,232.09	17,232.09	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	630,957.00	630,957.00	0.0%
TOTAL, FEDERAL REVENUE			630,957.00	630,957.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,077,224.00	4,077,224.00	0.0%
All Other State Revenue	All Other	8590	105,000.00	105,000.00	0.0%
TOTAL, OTHER STATE REVENUE			4,182,224.00	4,182,224.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			4,813,181.00	4,813,181.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,081,091.00	1,105,324.00	2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	433,930.00	362,098.00	-16.6%
Other Certificated Salaries		1900	181,013.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,696,034.00	1,467,422.00	-13.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	692,242.00	610,763.00	-11.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	50,153.00	53,253.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	227,729.00	184,557.00	-19.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			970,124.00	848,573.00	-12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	328,806.00	294,087.00	-10.6%
PERS		3201-3202	339,584.00	248,370.00	-26.9%
OASDI/Medicare/Alternative		3301-3302	116,838.00	103,423.00	-11.5%
Health and Welfare Benefits		3401-3402	188,170.00	181,307.00	-3.6%
Unemployment Insurance		3501-3502	1,679.00	1,289.00	-23.2%
Workers' Compensation		3601-3602	61,784.00	54,669.00	-11.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,133.00	2,127.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			1,038,994.00	885,272.00	-14.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,225.00	7,225.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	91,325.00	89,325.00	-2.2%
Noncapitalized Equipment		4400	113,615.00	113,615.00	0.0%
Food		4700	16,160.00	16,160.00	0.0%
TOTAL, BOOKS AND SUPPLIES			228,325.00	226,325.00	-0.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,972.00	26,972.00	0.0%
Dues and Memberships		5300	1,907.00	1,907.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,763.00	40,763.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,197.00	12,197.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	782,147.00	879,982.00	12.5%
Communications		5900	18,071.00	18,071.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			882,057.00	979,892.00	11.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	822.00	709.00	-13.7%
Other Debt Service - Principal		7439	3,153.00	2,583.00	-18.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,975.00	3,292.00	-17.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	225,555.00	226,901.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			225,555.00	226,901.00	0.6%
TOTAL, EXPENDITURES			5,045,064.00	4,637,677.00	-8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	448,860.00	80,976.00	-82.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			448,860.00	80,976.00	-82.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			448,860.00	80,976.00	-82.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,957.00	630,957.00	0.0%
3) Other State Revenue		8300-8599	4,182,224.00	4,182,224.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,813,181.00	4,813,181.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		16,160.00	16,160.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,741,370.00	4,333,320.00	-8.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		225,555.00	226,901.00	0.6%
8) Plant Services	8000-8999		58,004.00	58,004.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,975.00	3,292.00	-17.2%
10) TOTAL, EXPENDITURES			5,045,064.00	4,637,677.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(231,883.00)	175,504.00	-175.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,860.00	80,976.00	-82.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			448,860.00	80,976.00	-82.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216,977.00	256,480.00	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,378,258.38	1,595,235.38	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,378,258.38	1,595,235.38	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,258.38	1,595,235.38	15.7%
2) Ending Balance, June 30 (E + F1e)			1,595,235.38	1,851,715.38	16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,578,003.29	1,834,483.29	16.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,232.09	17,232.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	65,405.14	20,516.14
5059	Child Development: ARP California State Preschool Program One-time Stipend	77,400.00	77,400.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	333,746.00	333,746.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	757,226.00	1,058,595.00
6052	Child Development: Prekindergarten and Family Literacy, Program Support	1.97	1.97
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	94,740.13	94,740.13
6130	Child Development: Center-Based Reserve Account	220,610.19	220,610.19
9010	Other Restricted Local	28,873.86	28,873.86
Total, Restricted Balance		1,578,003.29	1,834,483.29

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,658,900.00	3,658,900.00	0.0%
3) Other State Revenue		8300-8599	3,140,175.00	3,140,175.00	0.0%
4) Other Local Revenue		8600-8799	469,193.00	478,193.00	1.9%
5) TOTAL, REVENUES			7,268,268.00	7,277,268.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,350,832.00	4,407,802.00	1.3%
3) Employee Benefits		3000-3999	1,895,069.00	1,955,823.00	3.2%
4) Books and Supplies		4000-4999	1,740,000.00	1,713,500.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	201,360.00	178,750.00	-11.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	315,234.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			8,502,495.00	8,255,875.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,234,227.00)	(978,607.00)	-20.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	536,506.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	536,506.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,234,227.00)	(442,101.00)	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,708,613.81	474,386.81	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,708,613.81	474,386.81	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,708,613.81	474,386.81	-72.2%
2) Ending Balance, June 30 (E + F1e)			474,386.81	32,285.81	-93.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	430,369.19	5,818.19	-98.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,018.32	26,468.32	-39.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.70)	(.70)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,658,900.00	3,658,900.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,658,900.00	3,658,900.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,140,175.00	3,140,175.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,140,175.00	3,140,175.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	456,000.00	465,000.00	2.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,193.00	13,193.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			469,193.00	478,193.00	1.9%
TOTAL, REVENUES			7,268,268.00	7,277,268.00	0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,715,973.00	3,726,379.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	315,658.00	350,966.00	11.2%
Clerical, Technical and Office Salaries		2400	319,201.00	330,457.00	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,350,832.00	4,407,802.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,085,263.00	1,192,310.00	9.9%
OASDI/Medicare/Alternative		3301-3302	329,318.00	337,198.00	2.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	374,594.00	312,743.00	-16.5%
Unemployment Insurance		3501-3502	2,195.00	2,204.00	0.4%
Workers' Compensation		3601-3602	98,122.00	108,688.00	10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,577.00	2,680.00	-51.9%
TOTAL, EMPLOYEE BENEFITS			1,895,069.00	1,955,823.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	260,000.00	268,500.00	3.3%
Noncapitalized Equipment		4400	14,000.00	15,000.00	7.1%
Food		4700	1,466,000.00	1,430,000.00	-2.5%
TOTAL, BOOKS AND SUPPLIES			1,740,000.00	1,713,500.00	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,360.00	5,500.00	-46.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,500.00	36,000.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,000.00	65,250.00	-23.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	65,500.00	0.8%
Communications		5900	6,500.00	6,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			201,360.00	178,750.00	-11.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	315,234.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			315,234.00	0.00	-100.0%
TOTAL, EXPENDITURES			8,502,495.00	8,255,875.00	-2.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	536,506.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	536,506.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	536,506.00	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,658,900.00	3,658,900.00	0.0%
3) Other State Revenue		8300-8599	3,140,175.00	3,140,175.00	0.0%
4) Other Local Revenue		8600-8799	469,193.00	478,193.00	1.9%
5) TOTAL, REVENUES			7,268,268.00	7,277,268.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,152,761.00	8,219,875.00	0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		315,234.00	0.00	-100.0%
8) Plant Services	8000-8999		34,500.00	36,000.00	4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,502,495.00	8,255,875.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,234,227.00)	(978,607.00)	-20.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	536,506.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	536,506.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,234,227.00)	(442,101.00)	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,708,613.81	474,386.81	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,708,613.81	474,386.81	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,708,613.81	474,386.81	-72.2%
2) Ending Balance, June 30 (E + F1e)			474,386.81	32,285.81	-93.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	430,369.19	5,818.19	-98.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,018.32	26,468.32	-39.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.70)	(.70)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	424,551.11	.11
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2.41	2.41
5330	Child Nutrition: Summer Food Service Program Operations	1.67	1.67
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		430,369.19	5,818.19

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	345,000.00	345,000.00	0.0%
5) TOTAL, REVENUES			345,000.00	345,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			345,000.00	345,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			345,000.00	345,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,974,130.00	14,319,130.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,974,130.00	14,319,130.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,974,130.00	14,319,130.00	2.5%
2) Ending Balance, June 30 (E + F1e)			14,319,130.00	14,664,130.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	14,319,130.00	14,664,130.00	2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	345,000.00	345,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			345,000.00	345,000.00	0.0%
TOTAL, REVENUES			345,000.00	345,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	345,000.00	345,000.00	0.0%
5) TOTAL, REVENUES			345,000.00	345,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			345,000.00	345,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			345,000.00	345,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,974,130.00	14,319,130.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,974,130.00	14,319,130.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,974,130.00	14,319,130.00	2.5%
2) Ending Balance, June 30 (E + F1e)			14,319,130.00	14,664,130.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	14,319,130.00	14,664,130.00	2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200,000.00	750,000.00	-37.5%
5) TOTAL, REVENUES			1,200,000.00	750,000.00	-37.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	539,737.00	316,984.00	-41.3%
3) Employee Benefits		3000-3999	206,212.00	107,291.00	-48.0%
4) Books and Supplies		4000-4999	149,022.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	676,937.00	0.00	-100.0%
6) Capital Outlay		6000-6999	39,062,740.06	22,002,614.00	-43.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,634,648.06	22,426,889.00	-44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,434,648.06)	(21,676,889.00)	-45.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,434,648.06)	(21,676,889.00)	-45.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,111,537.38	21,676,889.32	-64.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,111,537.38	21,676,889.32	-64.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,111,537.38	21,676,889.32	-64.5%
2) Ending Balance, June 30 (E + F1e)			21,676,889.32	.32	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,676,889.32	.32	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200,000.00	750,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200,000.00	750,000.00	-37.5%
TOTAL, REVENUES			1,200,000.00	750,000.00	-37.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	318,647.00	212,506.00	-33.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	221,090.00	104,478.00	-52.7%
TOTAL, CLASSIFIED SALARIES			539,737.00	316,984.00	-41.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	129,563.00	65,808.00	-49.2%
OASDI/Medicare/Alternative		3301-3302	37,031.00	18,175.00	-50.9%
Health and Welfare Benefits		3401-3402	28,197.00	17,159.00	-39.1%
Unemployment Insurance		3501-3502	243.00	121.00	-50.2%
Workers' Compensation		3601-3602	11,178.00	6,028.00	-46.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			206,212.00	107,291.00	-48.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,086.00	0.00	-100.0%
Noncapitalized Equipment		4400	141,936.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			149,022.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	676,937.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			676,937.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	38,873,018.06	22,002,614.00	-43.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	189,722.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,062,740.06	22,002,614.00	-43.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,634,648.06	22,426,889.00	-44.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200,000.00	750,000.00	-37.5%
5) TOTAL, REVENUES			1,200,000.00	750,000.00	-37.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,634,648.06	22,426,889.00	-44.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,634,648.06	22,426,889.00	-44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(39,434,648.06)	(21,676,889.00)	-45.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,434,648.06)	(21,676,889.00)	-45.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,111,537.38	21,676,889.32	-64.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,111,537.38	21,676,889.32	-64.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,111,537.38	21,676,889.32	-64.5%
2) Ending Balance, June 30 (E + F1e)			21,676,889.32	.32	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,676,889.32	.32	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	21,676,889.32	.32
Total, Restricted Balance		21,676,889.32	.32

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,060,000.00	1,030,000.00	-2.8%
5) TOTAL, REVENUES			1,060,000.00	1,030,000.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,983.00	25,498.00	-37.8%
3) Employee Benefits		3000-3999	12,530.00	11,447.00	-8.6%
4) Books and Supplies		4000-4999	835.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	225,375.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,283,460.00	2,391,200.00	86.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,563,183.00	2,428,145.00	55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(503,183.00)	(1,398,145.00)	177.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(503,183.00)	(1,398,145.00)	177.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,555,001.50	3,051,818.50	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,555,001.50	3,051,818.50	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,555,001.50	3,051,818.50	-14.2%
2) Ending Balance, June 30 (E + F1e)			3,051,818.50	1,653,673.50	-45.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,048,883.13	1,650,738.13	-45.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,935.37	2,935.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,000.00	50,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	980,000.00	980,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,060,000.00	1,030,000.00	-2.8%
TOTAL, REVENUES			1,060,000.00	1,030,000.00	-2.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	17,480.00	11,807.00	-32.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	23,503.00	13,691.00	-41.7%
TOTAL, CLASSIFIED SALARIES			40,983.00	25,498.00	-37.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,731.00	6,833.00	-11.6%
OASDI/Medicare/Alternative		3301-3302	2,111.00	1,886.00	-10.7%
Health and Welfare Benefits		3401-3402	2,009.00	2,090.00	4.0%
Unemployment Insurance		3501-3502	15.00	13.00	-13.3%
Workers' Compensation		3601-3602	664.00	625.00	-5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,530.00	11,447.00	-8.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	835.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			835.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	225,375.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,375.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,283,460.00	2,391,200.00	86.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,283,460.00	2,391,200.00	86.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,563,183.00	2,428,145.00	55.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,060,000.00	1,030,000.00	-2.8%
5) TOTAL, REVENUES			1,060,000.00	1,030,000.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,563,183.00	2,428,145.00	55.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,563,183.00	2,428,145.00	55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(503,183.00)	(1,398,145.00)	177.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(503,183.00)	(1,398,145.00)	177.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,555,001.50	3,051,818.50	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,555,001.50	3,051,818.50	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,555,001.50	3,051,818.50	-14.2%
2) Ending Balance, June 30 (E + F1e)			3,051,818.50	1,653,673.50	-45.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,048,883.13	1,650,738.13	-45.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,935.37	2,935.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	3,048,883.13	1,650,738.13
Total, Restricted Balance		3,048,883.13	1,650,738.13

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	418,738.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,505,084.00	240,000.00	-90.4%
5) TOTAL, REVENUES			2,923,822.00	240,000.00	-91.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,261,187.00	5,944,411.00	82.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,261,187.00	5,944,411.00	82.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(337,365.00)	(5,704,411.00)	1,590.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,365.00)	(5,704,411.00)	1,590.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,622,518.96	14,285,153.96	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,622,518.96	14,285,153.96	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,622,518.96	14,285,153.96	-2.3%
2) Ending Balance, June 30 (E + F1e)			14,285,153.96	8,580,742.96	-39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,285,153.96	8,580,742.96	-39.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	418,738.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			418,738.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	340,000.00	240,000.00	-29.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,165,084.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,505,084.00	240,000.00	-90.4%
TOTAL, REVENUES			2,923,822.00	240,000.00	-91.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,261,187.00	5,944,411.00	82.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,261,187.00	5,944,411.00	82.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,261,187.00	5,944,411.00	82.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	418,738.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,505,084.00	240,000.00	-90.4%
5) TOTAL, REVENUES			2,923,822.00	240,000.00	-91.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,261,187.00	5,944,411.00	82.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,261,187.00	5,944,411.00	82.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(337,365.00)	(5,704,411.00)	1,590.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,365.00)	(5,704,411.00)	1,590.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,622,518.96	14,285,153.96	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,622,518.96	14,285,153.96	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,622,518.96	14,285,153.96	-2.3%
2) Ending Balance, June 30 (E + F1e)			14,285,153.96	8,580,742.96	-39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,285,153.96	8,580,742.96	-39.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	14,285,153.96	8,580,742.96
Total, Restricted Balance		14,285,153.96	8,580,742.96

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	465,952.00	20,000.00	-95.7%
5) TOTAL, REVENUES			465,952.00	20,000.00	-95.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,959.00	0.00	-100.0%
6) Capital Outlay		6000-6999	610,105.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			615,064.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(149,112.00)	20,000.00	-113.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(149,112.00)	20,000.00	-113.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,753,958.70	1,604,846.70	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,753,958.70	1,604,846.70	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,753,958.70	1,604,846.70	-8.5%
2) Ending Balance, June 30 (E + F1e)			1,604,846.70	1,624,846.70	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	121,805.70	141,805.70	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,483,041.00	1,483,041.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,000.00	20,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	425,952.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			465,952.00	20,000.00	-95.7%
TOTAL, REVENUES			465,952.00	20,000.00	-95.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,959.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,959.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	610,105.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			610,105.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			615,064.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	465,952.00	20,000.00	-95.7%
5) TOTAL, REVENUES			465,952.00	20,000.00	-95.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		615,064.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			615,064.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(149,112.00)	20,000.00	-113.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(149,112.00)	20,000.00	-113.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,753,958.70	1,604,846.70	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,753,958.70	1,604,846.70	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,753,958.70	1,604,846.70	-8.5%
2) Ending Balance, June 30 (E + F1e)			1,604,846.70	1,624,846.70	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	121,805.70	141,805.70	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,483,041.00	1,483,041.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6230	California Clean Energy Jobs Act	26,002.31	26,002.31
9010	Other Restricted Local	95,803.39	115,803.39
Total, Restricted Balance		121,805.70	141,805.70

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,041.00	59,041.00	0.0%
4) Other Local Revenue		8600-8799	25,345,856.00	24,985,146.00	-1.4%
5) TOTAL, REVENUES			25,404,897.00	25,044,187.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,044,901.00	23,044,901.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,044,901.00	23,044,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,359,996.00	1,999,286.00	-15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,359,996.00	1,999,286.00	-15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,018,284.92	40,378,280.92	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,018,284.92	40,378,280.92	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,018,284.92	40,378,280.92	6.2%
2) Ending Balance, June 30 (E + F1e)			40,378,280.92	42,377,566.92	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,378,280.92	42,377,566.92	5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	59,041.00	59,041.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,041.00	59,041.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	23,287,459.00	23,287,459.00	0.0%
Unsecured Roll		8612	728,027.00	728,027.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	661,370.00	661,370.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	669,000.00	308,290.00	-53.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,345,856.00	24,985,146.00	-1.4%
TOTAL, REVENUES			25,404,897.00	25,044,187.00	-1.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	11,725,000.00	11,725,000.00	0.0%
Bond Interest and Other Service Charges		7434	11,319,901.00	11,319,901.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,044,901.00	23,044,901.00	0.0%
TOTAL, EXPENDITURES			23,044,901.00	23,044,901.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,041.00	59,041.00	0.0%
4) Other Local Revenue		8600-8799	25,345,856.00	24,985,146.00	-1.4%
5) TOTAL, REVENUES			25,404,897.00	25,044,187.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,044,901.00	23,044,901.00	0.0%
10) TOTAL, EXPENDITURES			23,044,901.00	23,044,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,359,996.00	1,999,286.00	-15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,359,996.00	1,999,286.00	-15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,018,284.92	40,378,280.92	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,018,284.92	40,378,280.92	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,018,284.92	40,378,280.92	6.2%
2) Ending Balance, June 30 (E + F1e)			40,378,280.92	42,377,566.92	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,378,280.92	42,377,566.92	5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	40,378,280.92	42,377,566.92
Total, Restricted Balance		40,378,280.92	42,377,566.92

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	195.00	195.00	0.0%
4) Other Local Revenue		8600-8799	327,462.00	326,052.00	-0.4%
5) TOTAL, REVENUES			327,657.00	326,247.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	347,727.00	347,727.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			347,727.00	347,727.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,070.00)	(21,480.00)	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,070.00)	(21,480.00)	7.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	472,065.54	451,995.54	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			472,065.54	451,995.54	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			472,065.54	451,995.54	-4.3%
2) Ending Balance, June 30 (E + F1e)			451,995.54	430,515.54	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	451,995.54	430,515.54	-4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	195.00	195.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			195.00	195.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	314,362.00	314,362.00	0.0%
Unsecured Roll		8612	3,580.00	3,580.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	4,520.00	4,520.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,000.00	3,590.00	-28.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			327,462.00	326,052.00	-0.4%
TOTAL, REVENUES			327,657.00	326,247.00	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	305,000.00	305,000.00	0.0%
Bond Interest and Other Service Charges		7434	42,727.00	42,727.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			347,727.00	347,727.00	0.0%
TOTAL, EXPENDITURES			347,727.00	347,727.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	195.00	195.00	0.0%
4) Other Local Revenue		8600-8799	327,462.00	326,052.00	-0.4%
5) TOTAL, REVENUES			327,657.00	326,247.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	347,727.00	347,727.00	0.0%
10) TOTAL, EXPENDITURES			347,727.00	347,727.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,070.00)	(21,480.00)	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,070.00)	(21,480.00)	7.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	472,065.54	451,995.54	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			472,065.54	451,995.54	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			472,065.54	451,995.54	-4.3%
2) Ending Balance, June 30 (E + F1e)			451,995.54	430,515.54	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	451,995.54	430,515.54	-4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	451,995.54	430,515.54
Total, Restricted Balance		451,995.54	430,515.54

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	150,208.95	150,208.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,208.95	150,208.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,208.95	150,208.95	0.0%
2) Ending Net Position, June 30 (E + F1e)			150,208.95	150,208.95	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	150,208.95	150,208.95	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	150,208.95	150,208.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,208.95	150,208.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,208.95	150,208.95	0.0%
2) Ending Net Position, June 30 (E + F1e)			150,208.95	150,208.95	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	150,208.95	150,208.95	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,390.76	11,390.76	11,924.23	11,169.52	11,169.52	11,569.10
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,390.76	11,390.76	11,924.23	11,169.52	11,169.52	11,569.10
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	2.15	2.15	2.15	2.15	2.15	2.15
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.15	2.15	2.15	2.15	2.15	2.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,392.91	11,392.91	11,926.38	11,171.67	11,171.67	11,571.25
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	273.33	275.00	275.00	275.00	280.00	280.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	273.33	275.00	275.00	275.00	280.00	280.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	273.33	275.00	275.00	275.00	280.00	280.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,504,843.00	0.00	13,504,843.00	0.00	0.00	13,504,843.00
Work in Progress	47,759,295.43	307,614.57	48,066,910.00	22,523,710.00	6,525,454.00	64,065,166.00
Total capital assets not being depreciated	61,264,138.43	307,614.57	61,571,753.00	22,523,710.00	6,525,454.00	77,570,009.00
Capital assets being depreciated:						
Land Improvements	32,700,143.58	.42	32,700,144.00	25,976.00		32,726,120.00
Buildings	394,060,292.36	.64	394,060,293.00	5,574,736.00		399,635,029.00
Equipment	34,028,332.72	.28	34,028,333.00	232,270.00		34,260,603.00
Total capital assets being depreciated	460,788,768.66	1.34	460,788,770.00	5,832,982.00	0.00	466,621,752.00
Accumulated Depreciation for:						
Land Improvements	(13,174,453.76)	(.24)	(13,174,454.00)		1,547,677.00	(14,722,131.00)
Buildings	(165,372,306.24)	.24	(165,372,306.00)		10,602,010.00	(175,974,316.00)
Equipment	(19,397,329.68)	(.32)	(19,397,330.00)		2,834,062.00	(22,231,392.00)
Total accumulated depreciation	(197,944,089.68)	(.32)	(197,944,090.00)	0.00	14,983,749.00	(212,927,839.00)
Total capital assets being depreciated, net excluding lease and subscription assets	262,844,678.98	1.02	262,844,680.00	5,832,982.00	14,983,749.00	253,693,913.00
Lease Assets	549,804.00	612,757.00	1,162,561.00	484,112.00		1,646,673.00
Accumulated amortization for lease assets	(108,752.00)	(165,703.00)	(274,455.00)		262,525.00	(536,980.00)
Total lease assets, net	441,052.00	447,054.00	888,106.00	484,112.00	262,525.00	1,109,693.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	324,549,869.41	754,669.59	325,304,539.00	28,840,804.00	21,771,728.00	332,373,615.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			44,020,490.16	36,630,427.17	28,093,986.87	15,720,034.12	6,759,113.99	15,117,497.20	68,223,458.25	56,045,651.41
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		572,155.00	572,155.00	1,608,441.00	1,029,879.00	1,029,879.00	1,608,442.00	1,029,879.00	1,029,879.00
Property Taxes	8020-8079		0.00	0.00	0.00	5,378,691.45	24,536,830.20	67,625,977.38	3,467,998.84	0.00
Miscellaneous Funds	8080-8099		0.00	(881,902.00)	(1,763,804.00)	(1,175,869.00)	(1,175,869.00)	792,012.00	(1,175,869.00)	(2,449,728.00)
Federal Revenue	8100-8299		55,801.90	112,844.01	945,083.77	207,717.92	126,286.45	515,192.62	686,487.28	331,057.02
Other State Revenue	8300-8599		698,338.90	7,788.00	1,252,469.34	841,394.41	623,674.00	2,340,243.43	919,785.00	0.00
Other Local Revenue	8600-8799		2,344,397.72	782,582.20	1,107,288.65	1,201,158.17	899,269.76	1,066,322.41	1,372,567.54	277,914.01
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979		1,253,082.00							
TOTAL RECEIPTS			4,923,775.52	593,467.21	3,149,478.76	7,482,971.95	26,040,070.41	73,948,189.84	6,300,848.66	(810,877.97)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,087,243.61	1,300,842.85	8,644,842.05	8,756,072.45	8,884,553.87	8,813,107.68	8,809,174.57	8,871,874.61
Classified Salaries	2000-2999		1,877,537.09	2,313,630.14	3,749,075.96	4,066,704.46	3,990,386.87	3,855,091.36	3,745,198.52	3,969,057.49
Employee Benefits	3000-3999		1,396,367.19	1,542,772.78	3,685,926.96	3,640,343.10	3,581,095.77	3,561,260.38	3,944,924.21	3,567,904.41
Books and Supplies	4000-4999		367,647.93	1,074,783.59	1,424,523.96	1,268,178.84	671,748.62	705,492.10	655,407.48	664,065.82
Services	5000-5999		1,060,795.92	2,682,805.87	1,898,400.69	2,132,088.54	2,006,748.28	1,734,876.60	1,822,213.59	1,673,926.23
Capital Outlay	6000-6999		1,253,082.00	0.00	177,797.59	0.00	15,961.29	0.00	10,673.44	7,970.00
Other Outgo	7000-7499		1,693,612.21	196,179.93	259,478.82	366,495.67	6,425.57	222,117.00	299,342.31	42,467.28
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			8,736,285.95	9,111,015.16	19,840,046.03	20,229,883.06	19,156,920.27	18,891,945.12	19,286,934.12	18,797,265.84
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,109,093.95	156,358.27	4,832,619.14	3,794,018.42	1,474,631.73	666,380.22	809,631.16	109,772.62
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,109,093.95	156,358.27	4,832,619.14	3,794,018.42	1,474,631.73	666,380.22	809,631.16	109,772.62
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		4,686,646.51	175,250.62	516,004.62	8,027.44	(601.34)	2,616,663.89	1,352.54	(430.42)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	4,686,646.51	175,250.62	516,004.62	8,027.44	(601.34)	2,616,663.89	1,352.54	(430.42)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(3,577,552.56)	(18,892.35)	4,316,614.52	3,785,990.98	1,475,233.07	(1,950,283.67)	808,278.62	110,203.04
E. NET INCREASE/DECREASE (B - C + D)			(7,390,062.99)	(8,536,440.30)	(12,373,952.75)	(8,960,920.13)	8,358,383.21	53,105,961.05	(12,177,806.84)	(19,497,940.77)
F. ENDING CASH (A + E)			36,630,427.17	28,093,986.87	15,720,034.12	6,759,113.99	15,117,497.20	68,223,458.25	56,045,651.41	36,547,710.64
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		36,547,710.64	22,908,613.37	74,872,398.56	59,276,707.05				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,608,441.00	1,029,879.00	1,029,879.00	1,608,440.00	0.00		13,757,348.00	13,757,348.00
Property Taxes	8020-8079	0.00	67,625,977.38	1,056,649.14	3,707,817.61			173,399,942.00	173,399,942.00
Miscellaneous Funds	8080-8099	(1,224,864.00)	743,018.00	(1,224,864.00)	(1,224,864.00)			(10,762,603.00)	(10,762,603.00)
Federal Revenue	8100-8299	691,247.81	457,373.63	326,051.90	2,757,735.69			7,212,880.00	7,212,880.00
Other State Revenue	8300-8599	2,904,868.22	1,008,774.00	2,212,760.22	9,335,178.48			22,145,274.00	22,145,274.00
Other Local Revenue	8600-8799	1,557,487.80	1,284,155.25	813,186.99	2,258,730.50			14,965,061.00	14,965,061.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							1,253,082.00	1,253,082.00
TOTAL RECEIPTS		5,537,180.83	72,149,177.26	4,213,663.25	18,443,038.28	0.00	0.00	221,970,984.00	221,970,984.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,832,954.70	9,183,435.09	9,122,160.47	9,956,137.05	0.00		92,262,399.00	92,262,399.00
Classified Salaries	2000-2999	3,896,427.89	4,105,306.72	4,110,992.12	4,259,825.38			43,939,234.00	43,939,234.00
Employee Benefits	3000-3999	3,562,641.72	3,693,026.11	4,237,687.50	17,445,257.87			53,859,208.00	53,859,208.00
Books and Supplies	4000-4999	652,912.83	678,786.33	692,252.40	2,221,701.10			11,077,501.00	11,077,501.00
Services	5000-5999	2,057,164.15	2,058,251.99	1,765,640.19	4,255,731.95			25,148,644.00	25,148,644.00
Capital Outlay	6000-6999	0.00	71,360.69	39,914.65	70,813.34			1,647,573.00	1,647,573.00
Other Outgo	7000-7499	320,522.01	533,116.42	135,410.56	793,486.22			4,868,654.00	4,868,654.00
Interfund Transfers Out	7600-7629				721,369.00			721,369.00	721,369.00
All Other Financing Uses	7630-7699				139,230.00			139,230.00	139,230.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		19,322,623.30	20,323,283.35	20,104,057.89	39,863,551.91	0.00	0.00	233,663,812.00	233,663,812.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	162,298.46	116,564.32	518,201.44	(12,967,234.65)			782,335.08	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		162,298.46	116,564.32	518,201.44	(12,967,234.65)	0.00	0.00	782,335.08	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	15,953.26	(21,326.96)	223,498.31	(7,742,364.30)			478,674.17	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		15,953.26	(21,326.96)	223,498.31	(7,742,364.30)	0.00	0.00	478,674.17	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		146,345.20	137,891.28	294,703.13	(5,224,870.35)	0.00	0.00	303,660.91	
E. NET INCREASE/DECREASE (B - C + D)		(13,639,097.27)	51,963,785.19	(15,595,691.51)	(26,645,383.98)	0.00	0.00	(11,389,167.09)	(11,692,828.00)
F. ENDING CASH (A + E)		22,908,613.37	74,872,398.56	59,276,707.05	32,631,323.07				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								32,631,323.07	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	92,389,144.00	301	114,940.00	303	92,274,204.00	305	193,339.00	2,154,991.00	307	90,119,213.00	309
2000 - Classified Salaries	42,296,753.00	311	2,024,106.00	313	40,272,647.00	315	527,240.00	1,831,119.00	317	38,441,528.00	319
3000 - Employee Benefits	53,252,561.00	321	684,986.00	323	52,567,575.00	325	212,348.00	2,071,847.00	327	50,495,728.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,001,703.00	331	725,647.00	333	13,276,056.00	335	2,976,124.00	5,614,893.00	337	7,661,163.00	339
5000 - Services. . . & 7300 - Indirect Costs	27,625,328.00	341	455,334.00	343	27,169,994.00	345	5,176,403.00	6,972,495.00	347	20,197,499.00	349
				TOTAL	225,560,476.00	365			TOTAL	206,915,131.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	69,483,356.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,917,506.00	380
3. STRS.	3101 & 3102	20,695,809.00	382
4. PERS.	3201 & 3202	2,895,111.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,836,727.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,212,094.00	385
7. Unemployment Insurance.	3501 & 3502	49,829.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,769,134.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	995,269.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		113,854,835.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		113,854,835.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.02%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.02%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	206,915,131.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Excluding one-time resources 3212, 3213, 3216, 3219, and 7422.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	92,262,399.00	301	90,005.00	303	92,172,394.00	305	115,370.00	115,370.00	307	92,057,024.00	309
2000 - Classified Salaries	43,939,234.00	311	2,042,979.00	313	41,896,255.00	315	424,587.00	424,587.00	317	41,471,668.00	319
3000 - Employee Benefits	53,859,208.00	321	728,705.00	323	53,130,503.00	325	196,166.00	196,166.00	327	52,934,337.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,077,501.00	331	362,166.00	333	10,715,335.00	335	1,669,750.00	5,196,407.00	337	5,518,928.00	339
5000 - Services. . . & 7300 - Indirect Costs	24,610,640.00	341	305,806.00	343	24,304,834.00	345	6,230,969.00	7,348,038.00	347	16,956,796.00	349
			TOTAL		222,219,321.00	365			TOTAL	208,938,753.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	69,469,369.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,022,414.00	380
3. STRS.	3101 & 3102	21,223,650.00	382
4. PERS.	3201 & 3202	3,711,874.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,155,917.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,332,372.00	385
7. Unemployment Insurance.	3501 & 3502	41,676.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,971,391.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	4,816.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	116,933,479.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	116,933,479.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	55.97%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.97%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	208,938,753.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Excluding one-time resource 6762 as the entire resource is projected to be spent on supplies, equipment, and contracted services.

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	311,120,501.00	59,353,902.00	370,474,403.00		12,030,000.00	358,444,403.00	12,030,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	3,645,449.00	2,497,976.00	6,143,425.00	484,112.00	2,171,692.00	4,455,845.00	2,171,692.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,030,252.00	227,796.00	1,258,048.00			1,258,048.00	
Compensated Absences Payable	3,334,696.00	(386,903.00)	2,947,793.00		200,000.00	2,747,793.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	319,130,898.00	61,692,771.00	380,823,669.00	484,112.00	14,401,692.00	366,906,089.00	14,201,692.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	241,180,820.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,231,314.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	3,846,395.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,004,904.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,644,192.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	552,747.00
6. All Other Financing Uses	All	9100	7699	139,230.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,597,818.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,785,286.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,234,227.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				205,398,447.00

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	11,667.91
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,603.71

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	195,354,290.41	16,991.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	195,354,290.41	16,991.67
B. Required effort (Line A.2 times 90%)	175,818,861.37	15,292.50
C. Current year expenditures (Line I.E and Line II.B)	205,398,447.00	17,603.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 8,628,358.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 182,422,668.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.73%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 8,189,418.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 2,836,191.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	102,260.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,113,675.90
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,894.37
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,243,439.26
9. Carry-Forward Adjustment (Part IV, Line F)	(378,036.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,865,402.80
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	128,898,883.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,001,950.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	27,660,436.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,739,382.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,891,871.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,316,345.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	475,423.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	904,245.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,431,269.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	38,155.64
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,799,374.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,721,261.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	232,878,594.74
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.26%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.10%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	12,243,439.26
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(604,940.24)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.16%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.16%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.16%) times Part III, Line B19); zero if positive	(378,036.46)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(378,036.46)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.10%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-189018.23) is applied to the current year calculation and the remainder ($-189018.23) is deferred to one or more future years:	5.18%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-126012.15) is applied to the current year calculation and the remainder ($-252024.31) is deferred to one or more future years:	5.20%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(378,036.46)

Approved indirect cost rate: 5.16%

Highest rate used in any program: 5.16%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,377,978.00	174,303.00	5.16%
01	3010	2,321,274.00	119,778.00	5.16%
01	3182	204,479.00	10,551.00	5.16%
01	3212	1,090,145.00	56,251.00	5.16%
01	3213	6,266,066.00	323,329.00	5.16%
01	3312	264,038.00	13,576.00	5.14%
01	3410	695,152.00	35,305.00	5.08%
01	4035	458,207.00	17,419.00	3.80%
01	4127	147,395.00	7,605.00	5.16%
01	4201	35,504.00	1,832.00	5.16%
01	4203	337,509.00	17,416.00	5.16%
01	5634	251,331.00	12,970.00	5.16%
01	6010	1,752,627.00	88,158.00	5.03%
01	6266	331,901.00	15,215.00	4.58%
01	6387	861,884.00	14,798.00	1.72%
01	6388	1,259,873.00	34,903.00	2.77%
01	6546	1,177,914.00	60,780.00	5.16%
01	7220	350,560.00	8,357.00	2.38%
01	7412	565,245.00	29,167.00	5.16%
01	7422	168,875.00	8,714.00	5.16%
01	7435	1,043,522.00	53,845.00	5.16%
01	8150	6,019,016.00	306,359.00	5.09%
01	9010	3,298,606.00	33,772.00	1.02%
12	5025	444,128.00	16,173.00	3.64%
12	6105	4,166,537.00	209,382.00	5.03%
13	5310	6,109,186.00	315,234.00	5.16%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,707,544.94		817,217.56	2,524,762.50
2. State Lottery Revenue	8560	2,046,901.00		806,935.00	2,853,836.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,754,445.94	0.00	1,624,152.56	5,378,598.50
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	184,596.00		0.00	184,596.00
2. Classified Salaries	2000-2999	375,220.00		0.00	375,220.00
3. Employee Benefits	3000-3999	145,970.00		0.00	145,970.00
4. Books and Supplies	4000-4999	1,551,180.00		1,472,766.00	3,023,946.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,224,019.00			1,224,019.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	5,222.00		0.00	5,222.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,486,207.00	0.00	1,472,766.00	4,958,973.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	268,238.94	0.00	151,386.56	419,625.50
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	172,458,924.00	3.49%	178,475,722.00	3.51%	184,733,679.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,810,515.00	29.77%	4,944,933.00	3.50%	5,118,227.00
4. Other Local Revenues	8600-8799	4,362,182.00	0.00%	4,362,182.00	0.00%	4,362,182.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,253,082.00	0.00%	1,253,082.00	0.00%	1,253,082.00
c. Contributions	8980-8999	(34,529,729.00)	0.00%	(34,529,729.00)	0.00%	(34,529,729.00)
6. Total (Sum lines A1 thru A5c)		147,354,974.00	4.85%	154,506,190.00	4.16%	160,937,441.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,807,387.00		66,979,293.00
b. Step & Column Adjustment				1,026,906.00		1,042,309.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,855,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,807,387.00	-5.41%	66,979,293.00	1.56%	68,021,602.00
2. Classified Salaries						
a. Base Salaries				25,891,273.00		26,279,627.00
b. Step & Column Adjustment				388,354.00		394,179.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,891,273.00	1.50%	26,279,627.00	1.50%	26,673,806.00
3. Employee Benefits	3000-3999	31,058,011.00	-2.37%	30,320,714.00	2.31%	31,021,164.00
4. Books and Supplies	4000-4999	3,691,001.00	0.00%	3,691,001.00	0.00%	3,691,001.00
5. Services and Other Operating Expenditures	5000-5999	18,841,667.00	13.26%	21,339,559.00	1.77%	21,718,151.00
6. Capital Outlay	6000-6999	1,448,082.00	0.00%	1,448,082.00	0.00%	1,448,082.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,535,988.00	0.00%	2,535,988.00	0.00%	2,535,988.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,770,034.00)	-6.73%	(1,650,951.00)	-8.67%	(1,507,876.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	721,369.00	-85.60%	103,887.00	0.00%	103,887.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		153,363,974.00	-1.42%	151,186,430.00	1.76%	153,845,035.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,009,000.00)		3,319,760.00		7,092,406.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,959,332.91		13,950,332.91		17,270,092.91
2. Ending Fund Balance (Sum lines C and D1)		13,950,332.91		17,270,092.91		24,362,498.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	655,977.05				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,294,355.86		17,276,092.91		24,371,498.91
2. Unassigned/Unappropriated	9790	0.00		(6,000.00)		(9,000.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,950,332.91		17,270,092.91		24,362,498.91
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,294,355.86		17,276,092.91		24,371,498.91
c. Unassigned/Unappropriated	9790	0.00		(6,000.00)		(9,000.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	14,664,130.00		14,964,130.00		15,214,130.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		27,958,485.86		32,234,222.91		39,576,628.91

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The one year agreement for class size reductions for 2024-25 was removed resulting in a decrease in certificated salaries for 2025-26.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,935,763.00	0.00%	3,935,763.00	0.00%	3,935,763.00
2. Federal Revenues	8100-8299	7,212,880.00	0.00%	7,212,880.00	0.00%	7,212,880.00
3. Other State Revenues	8300-8599	18,334,759.00	0.00%	18,334,759.00	0.00%	18,334,759.00
4. Other Local Revenues	8600-8799	10,602,879.00	0.00%	10,602,879.00	0.00%	10,602,879.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	34,529,729.00	0.00%	34,529,729.00	0.00%	34,529,729.00
6. Total (Sum lines A1 thru A5c)		74,616,010.00	0.00%	74,616,010.00	0.00%	74,616,010.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,455,012.00		21,742,769.00
b. Step & Column Adjustment				314,933.00		319,657.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(27,176.00)		(114,954.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,455,012.00	1.34%	21,742,769.00	0.94%	21,947,472.00
2. Classified Salaries						
a. Base Salaries				18,047,961.00		18,256,730.00
b. Step & Column Adjustment				270,697.00		274,757.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,928.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,047,961.00	1.16%	18,256,730.00	1.50%	18,531,487.00
3. Employee Benefits	3000-3999	22,801,197.00	1.26%	23,089,596.00	1.29%	23,388,140.00
4. Books and Supplies	4000-4999	7,386,500.00	-20.14%	5,899,034.00	-35.01%	3,833,992.00
5. Services and Other Operating Expenditures	5000-5999	6,306,977.00	-8.17%	5,791,895.00	-9.57%	5,237,426.00
6. Capital Outlay	6000-6999	199,491.00	0.00%	199,491.00	0.00%	199,491.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,870,670.00	0.00%	2,870,670.00	0.00%	2,870,670.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,232,030.00	-9.67%	1,112,947.00	-12.86%	969,872.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		80,299,838.00	-1.66%	78,963,132.00	-2.51%	76,978,550.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,683,828.00)		(4,347,122.00)		(2,362,540.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,504,993.87		19,821,165.87		15,474,043.87
2. Ending Fund Balance (Sum lines C and D1)		19,821,165.87		15,474,043.87		13,111,503.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,821,167.19		15,474,043.87		13,111,503.87
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.32)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,821,165.87		15,474,043.87		13,111,503.87
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

One-time State funding used for salaries was removed as funds expire.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	176,394,687.00	3.41%	182,411,485.00	3.43%	188,669,442.00
2. Federal Revenues	8100-8299	7,212,880.00	0.00%	7,212,880.00	0.00%	7,212,880.00
3. Other State Revenues	8300-8599	22,145,274.00	5.12%	23,279,692.00	0.74%	23,452,986.00
4. Other Local Revenues	8600-8799	14,965,061.00	0.00%	14,965,061.00	0.00%	14,965,061.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,253,082.00	0.00%	1,253,082.00	0.00%	1,253,082.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		221,970,984.00	3.22%	229,122,200.00	2.81%	235,553,451.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,262,399.00		88,722,062.00
b. Step & Column Adjustment				1,341,839.00		1,361,966.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,882,176.00)		(114,954.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,262,399.00	-3.84%	88,722,062.00	1.41%	89,969,074.00
2. Classified Salaries						
a. Base Salaries				43,939,234.00		44,536,357.00
b. Step & Column Adjustment				659,051.00		668,936.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(61,928.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,939,234.00	1.36%	44,536,357.00	1.50%	45,205,293.00
3. Employee Benefits	3000-3999	53,859,208.00	-0.83%	53,410,310.00	1.87%	54,409,304.00
4. Books and Supplies	4000-4999	11,077,501.00	-13.43%	9,590,035.00	-21.53%	7,524,993.00
5. Services and Other Operating Expenditures	5000-5999	25,148,644.00	7.88%	27,131,454.00	-0.65%	26,955,577.00
6. Capital Outlay	6000-6999	1,647,573.00	0.00%	1,647,573.00	0.00%	1,647,573.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,406,658.00	0.00%	5,406,658.00	0.00%	5,406,658.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(538,004.00)	0.00%	(538,004.00)	0.00%	(538,004.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	721,369.00	-85.60%	103,887.00	0.00%	103,887.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		233,663,812.00	-1.50%	230,149,562.00	0.29%	230,823,585.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(11,692,828.00)		(1,027,362.00)		4,729,866.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,464,326.78		33,771,498.78		32,744,136.78
2. Ending Fund Balance (Sum lines C and D1)		33,771,498.78		32,744,136.78		37,474,002.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	19,821,167.19		15,474,043.87		13,111,503.87
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	655,977.05		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,294,355.86		17,276,092.91		24,371,498.91
2. Unassigned/Unappropriated	9790	(1.32)		(6,000.00)		(9,000.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,771,498.78		32,744,136.78		37,474,002.78
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,294,355.86		17,276,092.91		24,371,498.91
c. Unassigned/Unappropriated	9790	0.00		(6,000.00)		(9,000.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.32)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,664,130.00		14,964,130.00		15,214,130.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		27,958,484.54		32,234,222.91		39,576,628.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.97%		14.01%		17.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		11,169.52		10,985.32		10,814.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		233,663,812.00		230,149,562.00		230,823,585.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		233,663,812.00		230,149,562.00		230,823,585.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,009,914.36		6,904,486.86		6,924,707.55
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,009,914.36		6,904,486.86		6,924,707.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(841,892.00)				
Other Sources/Uses Detail					0.00	552,747.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	301,103.00	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	225,555.00	0.00				
Other Sources/Uses Detail					448,860.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	315,234.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	841,892.00	(841,892.00)	552,747.00	552,747.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(538,004.00)				
Other Sources/Uses Detail					0.00	721,369.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	311,103.00	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	226,901.00	0.00				
Other Sources/Uses Detail					80,976.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					536,506.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	538,004.00	(538,004.00)	721,369.00	721,369.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	11,169.52
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	12,461	12,456		
Charter School				
Total ADA	**12,461**	**12,456**	**0.0%**	**Met**
Second Prior Year (2022-23)				
District Regular	12,116	12,305		
Charter School				
Total ADA	**12,116**	**12,305**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	11,912	11,924		
Charter School		0		
Total ADA	**11,912**	**11,924**	**N/A**	**Met**
Budget Year (2024-25)				
District Regular	11,569			
Charter School	0			
Total ADA	**11,569**			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 11,169.5

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	12,706	13,891		
Charter School				
Total Enrollment	**12,706**	**13,891**	**N/A**	**Met**
Second Prior Year (2022-23)				
District Regular	12,346	13,647		
Charter School				
Total Enrollment	**12,346**	**13,647**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	11,766	12,201		
Charter School				
Total Enrollment	**11,766**	**12,201**	**N/A**	**Met**
Budget Year (2024-25)				
District Regular	11,946			
Charter School				
Total Enrollment	**11,946**			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	11,435	13,891	
Charter School		0	
Total ADA/Enrollment	**11,435**	**13,891**	**82.3%**
Second Prior Year (2022-23)			
District Regular	11,246	13,647	
Charter School	0		
Total ADA/Enrollment	**11,246**	**13,647**	**82.4%**
First Prior Year (2023-24)			
District Regular	11,391	12,201	
Charter School			
Total ADA/Enrollment	**11,391**	**12,201**	**93.4%**
		Historical Average Ratio:	86.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**86.5%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	11,170	11,946		
Charter School	0			
Total ADA/Enrollment	**11,170**	**11,946**	**93.5%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	10,986	11,749		
Charter School				
Total ADA/Enrollment	**10,986**	**11,749**	**93.5%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	10,816	11,505		
Charter School				
Total ADA/Enrollment	**10,816**	**11,505**	**94.0%**	**Not Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The standard percentage above is incorrect because the total enrollment for the historical data includes the charter schools.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	11,926.38	11,571.25	11,296.06	11,184.01
b.	Prior Year ADA (Funded)		11,926.38	11,571.25	11,296.06
c.	Difference (Step 1a minus Step 1b)		(355.13)	(275.19)	(112.05)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.98%)	(2.38%)	(.99%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		166,642,729.00	172,458,924.00	178,475,722.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		1,783,077.20	5,053,046.47	5,497,052.24
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(1.91%)	.55%	2.09%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	167,427,323.00	173,399,942.00	179,902,440.00	186,648,781.00
Percent Change from Previous Year		**3.57%**	**3.75%**	**3.75%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.57% to 4.57%**	**2.75% to 4.75%**	**2.75% to 4.75%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	181,255,697.00	187,157,290.00	193,604,750.00	200,328,681.00
District's Projected Change in LCFF Revenue:		3.26%	3.44%	3.47%
Basic Aid Standard		**2.57% to 4.57%**	**2.75% to 4.75%**	**2.75% to 4.75%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	110,529,835.89	131,438,076.13	84.1%
Second Prior Year (2022-23)	122,440,640.11	151,941,383.85	80.6%
First Prior Year (2023-24)	125,418,019.00	148,179,855.00	84.6%
		Historical Average Ratio:	83.1%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**80.1% to 86.1%**	**80.1% to 86.1%**	**80.1% to 86.1%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2024-25)	127,756,671.00	152,503,375.00	83.8%	Met
1st Subsequent Year (2025-26)	123,579,634.00	150,943,313.00	81.9%	Met
2nd Subsequent Year (2026-27)	125,716,572.00	153,601,918.00	81.8%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.91%)	.55%	2.09%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-11.91% to 8.09%**	**-9.45% to 10.55%**	**-7.91% to 12.09%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.91% to 3.09%	-4.45% to 5.55%	-2.91% to 7.09%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	18,074,461.00		
Budget Year (2024-25)	7,212,880.00	(60.09%)	Yes
1st Subsequent Year (2025-26)	7,212,880.00	0.00%	No
2nd Subsequent Year (2026-27)	7,212,880.00	0.00%	No

Explanation: (required if Yes) Federal revenue is decreasing as all the one-time stimulus funds are spent.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	24,260,426.00		
Budget Year (2024-25)	22,145,274.00	(8.72%)	Yes
1st Subsequent Year (2025-26)	23,279,692.00	5.12%	No
2nd Subsequent Year (2026-27)	23,452,986.00	.74%	No

Explanation: (required if Yes) State revenue is decreasing as all the one-time stimulus funds and block grants are received.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	15,818,935.00		
Budget Year (2024-25)	14,965,061.00	(5.40%)	No
1st Subsequent Year (2025-26)	14,965,061.00	0.00%	No
2nd Subsequent Year (2026-27)	14,965,061.00	0.00%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2023-24)	14,001,703.00		
Budget Year (2024-25)	11,077,501.00	(20.88%)	Yes
1st Subsequent Year (2025-26)	9,590,035.00	(13.43%)	Yes
2nd Subsequent Year (2026-27)	7,524,993.00	(21.53%)	Yes

Explanation: (required if Yes) Books and supplies are decreasing as one-time funds are spent.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2023-24)	28,467,220.00		
Budget Year (2024-25)	25,148,644.00	(11.66%)	Yes
1st Subsequent Year (2025-26)	27,131,454.00	7.88%	Yes
2nd Subsequent Year (2026-27)	26,955,577.00	(.65%)	No

Explanation: (required if Yes) The change to services is due to the spending of one-time funds.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2023-24)	58,153,822.00		
Budget Year (2024-25)	44,323,215.00	(23.78%)	Not Met
1st Subsequent Year (2025-26)	45,457,633.00	2.56%	Met
2nd Subsequent Year (2026-27)	45,630,927.00	.38%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2023-24)	42,468,923.00		
Budget Year (2024-25)	36,226,145.00	(14.70%)	Not Met
1st Subsequent Year (2025-26)	36,721,489.00	1.37%	Met
2nd Subsequent Year (2026-27)	34,480,570.00	(6.10%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met) Federal revenue is decreasing as all the one-time stimulus funds are spent.

Explanation: Other State Revenue (linked from 6B if NOT met) State revenue is decreasing as all the one-time stimulus funds and block grants are received.

Explanation: Other Local Revenue (linked from 6B if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Books and supplies are decreasing as one-time funds are spent.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The change to services is due to the spending of one-time funds.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	224,877,042.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	224,877,042.00	6,746,311.26	6,746,312.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	38,467,719.84	36,299,381.10	34,098,434.86
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.05)	(.04)	(.04)
	e. Available Reserves (Lines 1a through 1d)	38,467,719.79	36,299,381.06	34,098,434.82
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	205,193,775.17	226,376,703.96	237,378,445.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	205,193,775.17	226,376,703.96	237,378,445.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.7%	16.0%	14.4%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.2%**	**5.3%**	**4.8%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	5,219,666.30	131,912,383.97	N/A	Met
Second Prior Year (2022-23)	(1,271,521.02)	152,630,775.36	.8%	Met
First Prior Year (2023-24)	(4,899,758.00)	148,871,832.00	3.3%	Met
Budget Year (2024-25) (Information only)	(6,009,000.00)	153,363,974.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	11,172
District's Fund Balance Standard Percentage Level:	**1.0%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2021-22)	12,681,497.17	20,910,945.63	N/A	Met
Second Prior Year (2022-23)	17,699,185.63	26,130,611.93	N/A	Met
First Prior Year (2023-24)	19,687,612.93	24,859,090.91	N/A	Met
Budget Year (2024-25) (Information only)	19,959,332.91			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	32,631,323.07	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $87,000 (greater of)	0 to 300
4% or $87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,170	10,985	10,815
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	233,663,812.00	230,149,562.00	230,823,585.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	233,663,812.00	230,149,562.00	230,823,585.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,009,914.36	6,904,486.86	6,924,707.55
6.	Reserve Standard - by Amount			

	($87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard**			
	(Greater of Line B5 or Line B6)	**7,009,914.36**	**6,904,486.86**	**6,924,707.55**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,294,355.86	17,276,092.91	24,371,498.91
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(6,000.00)	(9,000.00)
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.32)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	14,664,130.00	14,964,130.00	15,214,130.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	27,958,484.54	32,234,222.91	39,576,628.91
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.97%	14.01%	17.15%
	District's Reserve Standard (Section 10B, Line 7):	**7,009,914.36**	**6,904,486.86**	**6,924,707.55**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2023-24)	(30,763,251.00)			
Budget Year (2024-25)	(34,529,729.00)	3,766,478.00	12.2%	Not Met
1st Subsequent Year (2025-26)	(34,529,729.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(34,529,729.00)	0.00	0.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2023-24)	552,747.00			
Budget Year (2024-25)	721,369.00	168,622.00	30.5%	Not Met
1st Subsequent Year (2025-26)	103,887.00	(617,482.00)	(85.6%)	Not Met
2nd Subsequent Year (2026-27)	103,887.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Additional positions were added to the Special Education department resulting in an increased contribution.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

A transfer to the Cafeteria Special Revenue Fund 13 is projected for 2024-25. The transfer was removed in the subsequent years as adjustments are planned for staffing.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases	Various	General Fund	74XXX	4,455,845
Certificates of Participation				
General Obligation Bonds	Various	Fund 51/52	74XX	358,444,403
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Multiple Funds	1XXX/2XXX	2,747,793
Other Long-term Commitments (do not include OPEB):				
N/A				
TOTAL:				365,648,041

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases	2,710,102	2,537,522	2,537,522	2,537,522
Certificates of Participation				
General Obligation Bonds	23,392,628	23,392,628	23,392,628	23,392,628
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	100,000	100,000	100,000	100,000
Other Long-term Commitments (continued):				
N/A				
Total Annual Payments:	26,202,730	26,030,150	26,030,150	26,030,150
Has total annual payment increased over prior year (2023-24)?		**No**	**No**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5): Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? Yes
   b. Do benefits continue past age 65? Yes
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	6,711,695.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,931,443.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	780,252.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2021

5. OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	450,000.00	450,000.00	450,000.00
d. Number of retirees receiving OPEB benefits	200.00	200.00	200.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	840	835	778	778

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

A tentative agreement regarding salaries and benefits was reached on June 13, 2024 and must now be ratified by a vote of the bargaining members and approved by the Board.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,000,000		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	10,000,000	5,000,000	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	4,656,962	5,052,804	5,482,292
3.	Percent of H&W cost paid by employer	55.0%	55.0%	55.0%
4.	Percent projected change in H&W cost over prior year	2.0%	8.5%	8.5%

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,243,514	1,220,070	1,238,370
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	725	720	720	720

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations for a new 3 year agreement are on-going.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	560,000

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	5,600,000	2,800,000	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,351,606	3,636,492	3,945,594
3.	Percent of H&W cost paid by employer	55.0%	55.0%	55.0%
4.	Percent projected change in H&W cost over prior year	2.0%	8.5%	8.5%

Classified (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	603,339	618,475	627,752
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	92	88	88	88

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Salary and benefits will be negotiated after the Certificated and Classified unions settle.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 110,000

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	852,065	924,490	1,003,072
3. Percent of H&W cost paid by employer	55.0%	55.0%	55.0%
4. Percent projected change in H&W cost over prior year	2.0%	8.5%	8.5%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	165,978	170,153	172,705
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	178,492	178,492	178,492
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 25, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Barbara Unified **Santa Barbara County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
09-7420- -0000-0000-8590	7420	($2,250.00)
Explanation: Unspent funds remain for the State to collect.		
09-7420- -0000-0000-9791	7420	$2,250.00
Explanation: Unspent funds remain for the State to collect.		
09-7420-0-0000-0000-9740	7420	$0.00
Explanation: Unspent funds remain for the State to collect.		
09-7420-0-0000-0000-979Z	7420	$0.00
Explanation: Unspent funds remain for the State to collect.		

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
09-7420- -0000-0000-8590	09	7420	($2,250.00)
Explanation: Unspent funds remain for the State to collect.			
09-7420- -0000-0000-9791	09	7420	$2,250.00
Explanation: Unspent funds remain for the State to collect.			
09-7420-0-0000-0000-9740	09	7420	$0.00
Explanation: Unspent funds remain for the State to collect.			
09-7420-0-0000-0000-979Z	09	7420	$0.00
Explanation: Unspent funds remain for the State to collect.			

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
09-7420- -0000-0000-8590	7420	8590	($2,250.00)
Explanation: Removing revenue that was not spent to return to State.			

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
09-7420- -0000-0000-9791	7420	9791	$2,250.00
Explanation: Removing revenue that was not spent to return to State.			

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
09	7420	8590	($2,250.00)

Explanation: Removing revenue that was not spent to return to State.

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
09	7420	($2,250.00)

Explanation: Removing revenue that was not spent to return to State.

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Budget, July 1
Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Barbara Unified **Santa Barbara County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**